

OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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Auditor of State

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NEWS RELEASE

FOR RELEASE

June 29, 2015

Contact: Andy Nielsen
515/281-5834

Auditor of State Mary Mosiman today released a report on the Iowa Public Employees' Retirement System (IPERS).

The report includes the audited Schedules of Employer Allocations and Collective Pension Amounts Allocated by Employer required to implement Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions. The Schedules present each IPERS participating employer's contributions and proportionate share of the net pension liability, pension expense, deferred outflows of resources and deferred inflows of resources for the regular, sheriffs and deputies and protection occupation membership groups as of and for the year ended June 30, 2014.

A copy of the report is available for review in the IPERS office, in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/1560-5530-B001.pdf>.

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IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

**INDEPENDENT AUDITOR'S REPORT
SCHEDULES OF EMPLOYER ALLOCATIONS AND
COLLECTIVE PENSION AMOUNTS ALLOCATED BY EMPLOYER**

JUNE 30, 2014

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Iowa Public Employees' Retirement System

Officials

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
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Investment Board

Dennis Young	Chairperson	April 30, 2019
Lisa Stange	Vice Chairperson	April 30, 2017
Representative Mary Mascher	Member	January 12, 2015
Representative Dawn Pettengill	Member	January 12, 2015
Senator Julian Garret	Member	January 12, 2015
Senator Matt McCoy	Member	January 12, 2015
David Creighton	Member	April 30, 2015
Phyllis Peterson	Member	April 30, 2016
Marlene Sprouse	Member	April 30, 2017
Wayne Walter	Member	April 30, 2019
Michael Fitzgerald	Ex Officio Member	

IPERS

Donna M. Mueller	Chief Executive Officer
Darla Iverson	Chief Financial Officer

Iowa Public Employees' Retirement System



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Independent Auditor's Report

To the Members of the
Iowa Public Employees' Retirement System Investment Board:

Report on the Schedules

We have audited the columns titled 2014 Employer Contributions and Employer Proportionate Share and the total for all entities of the columns titled Net Pension Liability or Net Pension Liability/(Asset), Total Deferred Outflows of Resources, Total Deferred Inflows of Resources and Total Proportionate Share of Plan Pension Expense (specified column totals) included in the accompanying Schedules of Employer Allocations and Collective Pension Amounts Allocated by Employer (Schedules) of the Iowa Public Employees' Retirement System (IPERS) for the regular, sheriffs and deputies and protection occupation membership groups as of and for the year ended June 30, 2014.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these Schedules in accordance with U.S. generally accepted accounting principles. This includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of Schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on the columns titled 2014 Employer Contributions and Employer Proportionate Share and the totals for the specified columns identified in the first paragraph of this report included in the Schedules based on our audit. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the columns titled 2014 Employer Contributions and Employer Proportionate Share and the totals for the specified columns identified in the first paragraph of this report included in the Schedules are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts in the columns titled 2014 Employer Contributions and Employer Proportionate Share and the totals for the specified columns identified in the first paragraph of this report included in the Schedules. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedules, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to IPERS' preparation and fair presentation of the Schedules in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of IPERS' internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedules.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the Schedules referred to above present fairly, in all material respects, the columns titled 2014 Employer Contributions and Employer Proportionate Share and the total for all entities of the columns titled Net Pension Liability, Total Deferred Outflows of Resources, Total Deferred Inflows of Resources and Total Proportionate Share of Plan Pension Expense for all IPERS participating entities for the regular, sheriffs and deputies and protection occupation membership groups as of and for the year ended June 30, 2014 in accordance with U.S. generally accepted accounting principles.

Other Matters


We have audited, in accordance with U.S. generally accepted auditing standards, the financial statements of IPERS as of and for the year ended June 30, 2014, and our report thereon, dated December 12, 2014, expressed an unmodified opinion on those financial statements.


Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 11, 2015 on our consideration of IPERS' internal control over the preparation of these Schedules and on our tests of compliance with certain provisions of laws, regulations and other matters. The purpose of that report is to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering IPERS' internal control over financial reporting and compliance.

Restriction on Use

Our report, a matter of public record, is intended solely for the information and use of IPERS management, the Iowa Public Employees' Retirement System Investment Board, IPERS Plan employers, their auditors and citizens of the State of Iowa and is not intended to be and should not be used by anyone other than these specified parties.


MARY MOSIMAN, CPA
Auditor of State


WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

June 11, 2015

**Iowa Public Employees' Retirement System
Regular Membership Group**

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
00109	REGIONAL ENVIRONMENTAL IMPROVEMENT COMM	\$ 19,576	0.003283%	\$ 132,859
00110	ADAMS COUNTY SOIL & WATER CONSERVATION	946	0.000159%	6,422
00111	PAGE COUNTY SOIL & WATER CONSERVATION	3,120	0.000523%	21,176
00113	SIOUX CO. SOIL & WATER CONSER. DISTRICT	408	0.000068%	2,770
00114	LYON CO SOIL AND WATER CONSERVATION DIST	634	0.000106%	4,300
00115	MID IOWA COMMUNITY ACTION INC.	293,310	0.049188%	1,990,686
00116	ADAIR CO SOIL & WATER CONSERVATION DIST	1,598	0.000268%	10,846
00119	MARION CO. SOIL & WATER CONSERVATION DIS	3,110	0.000521%	21,104
00120	SIOUXLAND REGIONAL HOUSING AUTHORITY	8,116	0.001361%	55,083
00121	HARRISON COUNTY LANDFILL COMMISSION	16,664	0.002794%	113,096
00123	SCOTT COUNTY SOIL & WATER CONS. DIST.	3,458	0.000580%	23,467
00124	HAMPTON - DUMONT COMMUNITY SCHOOL DIST	741,638	0.124373%	5,033,474
00128	BUCHANAN CO ECONOMIC DEVELOPMENT COMM	4,491	0.000753%	30,478
00131	PARKERSBURG ECONOMIC DEVELOPMENT	2,062	0.000346%	13,995
00132	FREMONT COUNTY SOIL & WATER CONS DIST	1,404	0.000235%	9,526
00133	COMMUNITY HOUSING INITIATIVES INC.	128,056	0.021475%	869,109
00134	JEFFERSON COUNTY SOIL & WATER CONS. DIST	1,005	0.000168%	6,818
00137	CITY OF WESTWOOD	331	0.000055%	2,245
00138	GREEN BAY LEVEE & DRAINAGE DISTRICT	168	0.000028%	1,139
00140	SOUTHEAST IOWA REGIONAL AIRPORT AUTH	9,247	0.001551%	62,762
00141	AUDUBON COUNTY SOLID WASTE MANAGEMENT	7,909	0.001326%	53,679
00142	HARDIN COUNTY SOLID WASTE DISPOSAL COMM	25,891	0.004342%	175,718
00145	NEW OPPORTUNITIES, INC.	234,608	0.039344%	1,592,276
00147	WHAT CHEER PUBLIC LIBRARY	834	0.000140%	5,658
00148	AMANA COLONIES LAND USE DISTRICT	1,457	0.000244%	9,889
00149	STATE - FT DODGE CORRECTIONAL FACILITY	143,209	0.024016%	971,955
00150	CEDAR COUNTY ECONOMIC DEVELOPMENT COMM.	1,895	0.000318%	12,860
00153	FERTILE PUBLIC LIBRARY	2,007	0.000337%	13,619
00155	HAMILTON COUNTY SEED	2,914	0.000489%	19,776
00160	ADAIR COUNTY EMERGENCY MANAGEMENT COMM	1,472	0.000247%	9,988
00173	CITY OF SAINT DONATUS	1,220	0.000205%	8,279
00174	CALHOUN COUNTY ECONOMIC DEVELOPMENT CORP	4,225	0.000708%	28,673
00177	WGML REFUSE COMMISSION	107	0.000018%	727
00182	IOWA COUNTY ENGINEERS ASSOCIATION	28,988	0.004861%	196,740
00189	GREENBELT HOME CARE	69,030	0.011576%	468,503
00195	RED ROCK AREA COMMUNITY ACTION PROG. INC	67,621	0.011340%	458,941
00196	SOUTHERN IOWA ECONOMIC DEV. ASSOC.	265,448	0.044516%	1,801,587
00197	SOUTH CENTRAL IOWA COMMUNITY ACTION	131,897	0.022119%	895,184
00198	OPERATION THRESHOLD INC.	185,440	0.031098%	1,258,575

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
251,033	33,108	1,444	5,863	7,307	(50,668)	9,944
12,134	1,600	70	283	353	(2,449)	481
40,012	5,277	230	935	1,165	(8,076)	1,585
5,234	690	30	122	152	(1,056)	207
8,124	1,071	47	190	237	(1,640)	322
3,761,346	496,066	21,635	87,853	109,488	(759,191)	148,998
20,493	2,703	118	479	597	(4,136)	812
39,876	5,259	229	931	1,160	(8,049)	1,580
104,077	13,726	599	2,431	3,030	(21,007)	4,123
213,691	28,183	1,229	4,991	6,220	(43,131)	8,465
44,341	5,848	255	1,036	1,291	(8,950)	1,756
9,510,608	1,254,309	54,704	222,139	276,843	(1,919,622)	376,743
57,588	7,595	331	1,345	1,676	(11,623)	2,281
26,444	3,488	152	618	770	(5,337)	1,048
18,000	2,374	104	420	524	(3,633)	713
1,642,158	216,576	9,446	38,356	47,802	(331,453)	65,051
12,883	1,699	74	301	375	(2,600)	510
4,243	560	24	99	123	(856)	168
2,153	284	12	50	62	(435)	85
118,587	15,640	682	2,770	3,452	(23,936)	4,698
101,424	13,376	583	2,369	2,952	(20,472)	4,018
332,015	43,788	1,910	7,755	9,665	(67,014)	13,152
3,008,561	396,785	17,305	70,271	87,576	(607,248)	119,178
10,691	1,410	61	250	311	(2,158)	424
18,685	2,464	107	436	543	(3,771)	740
1,836,481	242,205	10,563	42,895	53,458	(370,675)	72,748
24,299	3,205	140	568	708	(4,905)	963
25,733	3,394	148	601	749	(5,194)	1,019
37,366	4,928	215	873	1,088	(7,542)	1,480
18,873	2,489	109	441	550	(3,809)	748
15,642	2,063	90	365	455	(3,157)	620
54,177	7,145	312	1,265	1,577	(10,935)	2,146
1,374	181	8	32	40	(277)	54
371,735	49,026	2,138	8,683	10,821	(75,031)	14,726
885,224	116,748	5,092	20,676	25,768	(178,674)	35,066
867,156	114,365	4,988	20,254	25,242	(175,027)	34,351
3,404,048	448,944	19,580	79,508	99,088	(687,073)	134,844
1,691,425	223,074	9,729	39,506	49,235	(341,397)	67,002
2,378,042	313,629	13,678	55,544	69,222	(479,984)	94,201

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
00199	WEST CENTRAL COMMUNITY ACTION	402,976	0.067579%	2,734,985
00200	NORTH IOWA COMMUNITY ACTION ORGANIZATION	339,880	0.056998%	2,306,755
00201	MID-SIOUX OPPORTUNITY INC.	207,336	0.034770%	1,407,181
00202	COMMUNITY ACTION OF SOUTHEAST IOWA	205,765	0.034507%	1,396,525
00203	MATURA ACTION CORPORATION	199,552	0.033465%	1,354,357
00204	COMMUNITY ACTION AGENCY OF SIOUXLAND	303,611	0.050916%	2,060,603
00205	COMMUNITY ACTION OF EASTERN IOWA	157,402	0.026396%	1,068,284
00206	OPERATION NEW VIEW COMM. ACTION AGENCY	119,581	0.020054%	811,593
00208	HAWKEYE AREA COMMUNITY ACTION PROG. INC.	404,589	0.067850%	2,745,938
00210	CITY OF BALLTOWN	85	0.000014%	580
00215	REGIONAL TRANSIT AUTHORITY INC	88,767	0.014886%	602,462
00216	STATE - DEPT OF HUMAN SERVICES/CCUSO	476,722	0.079946%	3,235,500
00217	MANNING MUNICIPAL COMM & TV SYS UTILITY	7,523	0.001262%	51,056
00218	FREEMPORT WATER AND SANITARY DISTRICT	1,070	0.000179%	7,260
00219	DES MOINES COUNTY SOIL & WATER CONS. DIS	4,388	0.000736%	29,778
00221	MAR-MAC UNIFIED POLICE DISTRICT	848	0.000142%	5,758
00223	MONROE COUNTY SOIL AND WATER CONS. DIST.	2,667	0.000447%	18,100
00226	APPANOOSE COUNTY SOIL AND WATER DISTRICT	4,056	0.000680%	27,529
00227	CEDAR COUNTY SOIL & WATER CONS DISTRICT	58	0.000010%	393
00234	THE COMMUNITY AGENCY	36,466	0.006115%	247,494
00240	MONTGOMERY SOIL & WATER CONS. DISTRICT	1,249	0.000209%	8,477
00241	INDEPENDENCE LIGHT & POWER TELECOMM	27,807	0.004663%	188,724
00242	NODAWAY VALLEY COMMUNITY SCHOOL DISTRICT	410,170	0.068786%	2,783,811
00245	CHARLES CITY AREA DEVELOPMENT CORP	10,119	0.001697%	68,680
00250	KOSSUTH COUNTY ECONOMIC DEVELOPMENT CORP	19,058	0.003196%	129,343
00256	LOUISA SOIL & WATER CONSERVATION DIST	1,316	0.000221%	8,928
00270	LUCAS COUNTY SOIL & WATER CONS DISTRICT	4,213	0.000707%	28,594
00278	AGWSR COMMUNITY SCHOOL DISTRICT	378,758	0.063518%	2,570,619
00279	WEST CENTRAL VALLEY COMMUNITY SCHOOL	474,816	0.079627%	3,222,562
00284	AUDUBON COUNTY SOIL & WATER CONS DIST	615	0.000103%	4,175
00286	W POTTAWATTAMIE SOIL & WATER CONS DIST	1,444	0.000242%	9,801
00287	MADISON COUNTY SOIL & WATER	3,497	0.000586%	23,734
00290	OSAGE MUNICIPAL COMMUNICATIONS UTILITY	32,140	0.005390%	218,133
00291	BALDWIN-MONMOUTH WASTEWATER TREATMENT AG	429	0.000072%	2,914
00292	MUTCHLER COMMUNITY CENTER	789	0.000132%	5,357
00293	COUNCIL BLUFFS AIRPORT AUTHORITY	17,298	0.002901%	117,401
00294	COMMUNITY & FAMILY RESOURCES	211,079	0.035398%	1,432,589
00295	HARRISON COUNTY SOIL & WATER CONS DIST	123	0.000021%	836
00296	E POTTAWATTAMIE SOIL & WATER CONS DIST	1,843	0.000309%	12,508

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
5,167,677	681,541	29,724	120,701	150,425	(1,043,045)	204,707
4,358,549	574,829	25,070	101,802	126,872	(879,730)	172,655
2,658,830	350,661	15,293	62,102	77,395	(536,658)	105,324
2,638,694	348,005	15,178	61,632	76,810	(532,594)	104,526
2,559,020	337,497	14,719	59,771	74,490	(516,513)	101,370
3,893,451	513,489	22,395	90,939	113,334	(785,855)	154,231
2,018,492	266,209	11,610	47,146	58,756	(407,413)	79,958
1,533,482	202,244	8,820	35,817	44,637	(309,518)	60,746
5,188,372	684,270	29,843	121,184	151,027	(1,047,222)	205,527
1,095	144	6	26	32	(221)	43
1,138,336	150,130	6,548	26,588	33,136	(229,762)	45,093
6,113,387	806,266	35,164	142,790	177,954	(1,233,927)	242,169
96,469	12,723	555	2,253	2,808	(19,471)	3,821
13,718	1,809	79	320	399	(2,769)	543
56,265	7,420	324	1,314	1,638	(11,356)	2,229
10,879	1,435	63	254	317	(2,196)	431
34,199	4,510	197	799	996	(6,903)	1,355
52,016	6,860	299	1,215	1,514	(10,499)	2,060
742	98	4	17	21	(150)	29
467,634	61,674	2,690	10,922	13,612	(94,387)	18,524
16,017	2,112	92	374	466	(3,233)	634
356,589	47,029	2,051	8,329	10,380	(71,974)	14,126
5,259,932	693,708	30,255	122,856	153,111	(1,061,665)	208,361
129,768	17,115	746	3,031	3,777	(26,192)	5,141
244,390	32,231	1,406	5,708	7,114	(49,328)	9,681
16,870	2,225	97	394	491	(3,405)	668
54,027	7,125	311	1,262	1,573	(10,905)	2,140
4,857,113	640,582	27,938	113,447	141,385	(980,360)	192,404
6,088,940	803,042	35,023	142,219	177,242	(1,228,992)	241,201
7,888	1,040	45	184	229	(1,592)	312
18,518	2,442	107	433	540	(3,738)	734
44,846	5,914	258	1,047	1,305	(9,052)	1,776
412,157	54,357	2,371	9,627	11,998	(83,190)	16,327
5,507	726	32	129	161	(1,111)	218
10,122	1,335	58	236	294	(2,043)	401
221,827	29,256	1,276	5,181	6,457	(44,774)	8,787
2,706,838	356,992	15,569	63,223	78,792	(546,348)	107,226
1,580	208	9	37	46	(319)	63
23,633	3,117	136	552	688	(4,770)	936

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
00298	HANCOCK SOIL & WATER CONSERVATION DIST	4,136	0.000694%	28,071
00300	CITY OF MAHARISHI VEDIC CITY	5,447	0.000914%	36,971
00301	CITY OF SAGEVILLE	1,199	0.000201%	8,134
00303	CITY OF UDELL	107	0.000018%	727
00304	CITY OF TURIN	104	0.000018%	709
00305	CITY OF MILLVILLE	107	0.000018%	727
00306	CITY OF GIBSON	161	0.000027%	1,091
00307	CITY OF OAKLAND ACRES	391	0.000066%	2,652
00308	CITY OF GILLETT GROVE	134	0.000022%	909
00309	IOWA NORTHLAND REGIONAL HOUSING	7,084	0.001188%	48,082
00314	LYTTON LIBRARY	1,214	0.000204%	8,236
00316	CROSSROADS MENTAL HEALTH CENTER	97,269	0.016312%	660,165
00317	KIDS WORLD INC	13,194	0.002213%	89,544
00319	STATE - DEPARTMENT OF REVENUE	1,624,258	0.272389%	11,023,798
00320	ZION RECOVERY SERVICES INC	79,490	0.013330%	539,495
00321	GEORGE-LITTLE ROCK COMMUNITY SCHOOL	261,278	0.043816%	1,773,288
00322	BOARD OF PROFESSIONAL ETHICS AND CONDUCT	74,102	0.012427%	502,930
00324	MONONA COUNTY SANITARY LANDFILL	11,708	0.001963%	79,459
00325	APLINGTON-PARKERSBURG COMM SCHOOL DIST	478,689	0.080276%	3,248,846
00326	MUSCATINE CO JOINT COMMUNICATIONS COMM	51,438	0.008626%	349,110
00327	HAMILTON SOIL AND WATER CONS DIST	2,029	0.000340%	13,768
00328	LEE COUNTY SOIL AND WATER CONS DIST	280	0.000047%	1,897
00329	MARION CO FAIR ASSOC	23,810	0.003993%	161,596
00330	SOUTHEAST WEBSTER-GRAND COMMUNITY SCHOOL	332,212	0.055712%	2,254,713
00332	CLARINDA ECONOMIC DEVELOPMENT CORP	2,493	0.000418%	16,917
00333	CERRO GORDO CO SOIL & WATER	1,584	0.000266%	10,753
00334	ROCK RAPIDS MUNICIPAL UTILITY	50,847	0.008527%	345,098
00335	CRAWFORD COUNTY SWCD	847	0.000142%	5,748
00336	ADLM CO ENVIRONMENTAL PUBLIC HEALTH	14,111	0.002366%	95,773
00338	CLAYTON RIDGE COMM SCH DIST	362,782	0.060839%	2,462,193
00339	SIOUXLAND HUMAN INVEST PARTNERSHIP(SHIP)	202,886	0.034024%	1,376,980
00340	UNITED COMMUNITY HEALTH CENTER, INC	72,478	0.012155%	491,906
00341	MITCHELL CO ECON DEV COMMISSION	8,449	0.001417%	57,346
00342	O'BRIEN COUNTY ECONOMIC DEVELPMENT CORP.	6,612	0.001109%	44,879
00343	UNION CO SOIL & WATER CONS DISTRICT	1,066	0.000179%	7,237
00344	SOUTHERN IOWA RC&D AREA	15,041	0.002522%	102,081
00345	MASON CITY HOUSING AUTHORITY	17,281	0.002898%	117,287
00347	SOUTHWEST IOWA MENTAL HEALTH CTR	25,011	0.004194%	169,748
00350	LINKING FAMILIES AND COMMUNITIES	10,482	0.001758%	71,142

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *		
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources			
53,040	6,995	305	1,239	1,544	(10,706)	2,101	
69,855	9,213	402	1,632	2,034	(14,100)	2,767	
15,370	2,027	88	359	447	(3,102)	609	
1,374	181	8	32	40	(277)	54	
1,339	177	8	31	39	(270)	53	
1,374	181	8	32	40	(277)	54	
2,062	272	12	48	60	(416)	82	
5,011	661	29	117	146	(1,011)	198	
1,718	227	10	40	50	(347)	68	
90,850	11,982	523	2,122	2,645	(18,337)	3,599	
15,562	2,052	90	363	453	(3,141)	616	
1,247,364	164,509	7,175	29,135	36,310	(251,768)	49,412	
169,191	22,314	973	3,952	4,925	(34,150)	6,702	
20,829,156	2,747,059	119,807	486,505	606,312	(4,204,159)	825,103	
1,019,360	134,439	5,863	23,809	29,672	(205,748)	40,380	
3,350,579	441,892	19,272	78,259	97,531	(676,281)	132,726	
950,271	125,327	5,466	22,195	27,661	(191,803)	37,643	
150,136	19,801	864	3,507	4,371	(30,303)	5,947	
6,138,604	809,592	35,309	143,379	178,688	(1,239,016)	243,168	
659,634	86,996	3,794	15,407	19,201	(133,141)	26,130	
26,015	3,431	150	608	758	(5,251)	1,031	
3,584	473	21	84	105	(723)	142	
305,332	40,269	1,756	7,132	8,888	(61,628)	12,095	
4,260,217	561,860	24,504	99,506	124,010	(859,883)	168,760	
31,964	4,216	184	747	931	(6,452)	1,266	
20,318	2,680	117	475	592	(4,101)	805	
652,054	85,996	3,751	15,230	18,981	(131,611)	25,830	
10,861	1,432	62	254	316	(2,192)	430	
180,960	23,866	1,041	4,227	5,268	(36,525)	7,168	
4,652,245	613,563	26,759	108,662	135,421	(939,010)	184,289	
2,601,765	343,135	14,965	60,769	75,734	(525,141)	103,063	
929,443	122,580	5,346	21,709	27,055	(187,599)	36,818	
108,354	14,290	623	2,531	3,154	(21,870)	4,292	
84,797	11,183	488	1,981	2,469	(17,115)	3,359	
13,675	1,803	79	319	398	(2,760)	542	
192,879	25,438	1,109	4,505	5,614	(38,931)	7,641	
221,611	29,227	1,275	5,176	6,451	(44,730)	8,779	
320,734	42,300	1,845	7,491	9,336	(64,737)	12,705	
134,421	17,728	773	3,140	3,913	(27,132)	5,325	

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
00352	CHARITON VALLEY PLANNING & DEVELOPMENT	7,607	0.001276%	51,628
00353	UNION TOWNSHIP BOONE COUNTY	11	0.000002%	73
00354	GREAT PRAIRIE AREA EDUCATION AGENCY	1,332,140	0.223400%	9,041,200
00357	STATE - DEPT OF CORRECTIONS/PRISON INDUSTRIES	199,842	0.033514%	1,356,324
00358	HUDSON MUNICIPAL ELECTRIC UTILITIES	10,208	0.001712%	69,281
00359	IOWA DEPT OF VETERAN AFFAIRS	57,911	0.009712%	393,043
00361	GRAETTINGER-TERRIL CSD	224,776	0.037695%	1,525,548
00362	IOWA COUNTY ATTORNEYS CASE MANAGEMENT	6,111	0.001025%	41,478
00363	JOINT EMERGENCY COMMUNICATIONS SERVICES AS	137,846	0.023117%	935,557
00365	GREEN HILLS AEA	1,499,615	0.251486%	10,177,849
00366	ST. CHARLES TOWNSHIP/SUNNYSIDE MEMORY GARD	1,936	0.000325%	13,142
00367	WEST FORK COMMUNITY SCHOOL DISTRICT	398,986	0.066910%	2,707,909
00368	EAST SAC COUNTY COMMUNITY SCHOOL DISTRICT	508,446	0.085267%	3,450,808
00369	IKM-MANNING COMMUNITY SCHOOL DISTRICT	401,231	0.067287%	2,723,147
00370	NORTH BUTLER COMMUNITY SCHOOL DISTRICT	384,474	0.064476%	2,609,415
00371	CAM COMMUNITY SCHOOL DISTRICT	263,527	0.044194%	1,788,553
00373	EAST MILLS COMMUNITY SCHOOL DISTRICT	233,964	0.039236%	1,587,905
00374	CENTRAL SPRINGS COMMUNITY SCHOOL DISTRICT	462,384	0.077542%	3,138,189
00375	SEASONS CENTER FOR COMMUNITY MENTAL HEALTH	262,130	0.043959%	1,779,071
00376	CREW PUBLIC LIBRARY	991	0.000166%	6,724
00377	DES MOINES AIRPORT AUTHORITY	395,121	0.066262%	2,681,674
00379	MENLO PUBLIC LIBRARY	1,125	0.000189%	7,637
00380	IOWA ASSOC FOR EDUCATIONAL PURCHASING	20,752	0.003480%	140,842
00381	EDDYVILLE-BLAKESBURG-FREMONT COMM SCH DIST	503,742	0.084478%	3,418,886
00382	MAPLE VALLEY - ANTHON OTO COMM SCHOOL DIST	425,831	0.071412%	2,890,103
00383	SOUTHERN IOWA TROLLEY	57,786	0.009691%	392,193
00384	BETTER TOMORROWS	3,504	0.000588%	23,779
00385	SUPERIOR TOWNSHIP - DICKINSON CO	107	0.000018%	727
00386	IOWA PUBLIC POWER AGENCY	1,286	0.000216%	8,728
00388	OSCEOLA WATER WORKS	32,066	0.005377%	217,629
00389	STATE - HOMELAND SEC & EMERG MNGMNT	679,704	0.113987%	4,613,136
00390	STATE - IOWA PUBLIC INFORMATION BOARD	17,555	0.002944%	119,145
00391	NORTHEAST IOWA AREA AGENCY ON AGING	286,957	0.048123%	1,947,568
00392	MILESTONES AREA AGENCY ON AGING	269,736	0.045235%	1,830,691
00393	THE HERITAGE AREA AGENCY ON AGING	27,282	0.004575%	185,162
00394	AGING RESOURCES OF CENTRAL IOWA	72,687	0.012190%	493,323
00395	CONNECTIONS AREA AGENCY ON AGING	238,835	0.040053%	1,620,969
00396	EASTON VALLEY COMM SCHOOL DIST	271,031	0.045452%	1,839,478
00397	CITY OF URBANDALE WATER UTILITY	49,035	0.008223%	332,797

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
97,549	12,865	561	2,278	2,839	(19,689)	3,864
137	18	1	3	4	(28)	5
17,083,094	2,253,009	98,260	399,009	497,269	(3,448,054)	676,711
2,562,736	337,987	14,741	59,858	74,599	(517,263)	101,517
130,904	17,264	753	3,058	3,811	(26,422)	5,185
742,643	97,944	4,272	17,346	21,618	(149,895)	29,418
2,882,480	380,157	16,580	67,326	83,906	(581,800)	114,183
78,372	10,336	451	1,831	2,282	(15,819)	3,105
1,767,708	233,135	10,168	41,288	51,456	(356,794)	70,024
19,230,759	2,536,254	110,613	449,171	559,784	(3,881,538)	761,786
24,831	3,275	143	580	723	(5,012)	984
5,116,517	674,793	29,430	119,506	148,936	(1,032,718)	202,680
6,520,205	859,919	37,504	152,292	189,796	(1,316,039)	258,284
5,145,310	678,591	29,595	120,179	149,774	(1,038,530)	203,821
4,930,417	650,249	28,359	115,159	143,518	(995,156)	195,308
3,379,421	445,696	19,438	78,933	98,371	(682,103)	133,869
3,000,302	395,696	17,257	70,078	87,335	(605,581)	118,851
5,929,520	782,017	34,106	138,495	172,601	(1,196,815)	234,886
3,361,505	443,333	19,335	78,514	97,849	(678,487)	133,159
12,705	1,676	73	297	370	(2,564)	503
5,066,948	668,256	29,145	118,348	147,493	(1,022,713)	200,717
14,431	1,903	83	337	420	(2,913)	572
266,117	35,097	1,531	6,216	7,747	(53,713)	10,542
6,459,888	851,964	37,157	150,883	188,040	(1,303,865)	255,895
5,460,768	720,195	31,410	127,547	158,957	(1,102,202)	216,317
741,038	97,732	4,262	17,308	21,570	(149,571)	29,355
44,930	5,926	258	1,049	1,307	(9,069)	1,780
1,374	181	8	32	40	(277)	54
16,490	2,175	95	385	480	(3,328)	653
411,205	54,232	2,365	9,604	11,969	(82,998)	16,289
8,716,390	1,149,564	50,136	203,588	253,724	(1,759,317)	345,282
225,121	29,690	1,295	5,258	6,553	(45,438)	8,918
3,679,874	485,321	21,166	85,951	107,117	(742,746)	145,771
3,459,039	456,196	19,896	80,793	100,689	(698,173)	137,023
349,859	46,141	2,012	8,172	10,184	(70,615)	13,859
932,119	122,933	5,361	21,771	27,132	(188,139)	36,924
3,062,775	403,935	17,617	71,537	89,154	(618,191)	121,325
3,475,642	458,386	19,992	81,180	101,172	(701,524)	137,680
628,810	82,931	3,617	14,687	18,304	(126,919)	24,909

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
00398	SOUTHWEST IOWA JUVENILE DETENTION CENTER	34,288	0.005750%	232,711
00399	10-15 REGIONAL TRANSIT AGENCY	30,058	0.005041%	204,004
00400	TWO RIVERS LEVEE & DRAINAGE DIST	15,812	0.002652%	107,313
00401	REINBECK MUNICIPAL TELECOMMUNICATION UTILITY	1,662	0.000279%	11,280
01201	ADAIR COUNTY	159,082	0.026678%	1,079,688
01203	ADAIR COUNTY AGRI	8,953	0.001501%	60,764
01204	ADAIR COUNTY HEALTH SYSTEM	354,132	0.059388%	2,403,485
01205	ADAIR CO ASSESSOR	11,513	0.001931%	78,141
01207	ADAIR CO SANITARY LANDFILL	7,736	0.001297%	52,506
01301	CITY OF FONTANELLE	15,143	0.002539%	102,776
01302	CITY OF GREENFIELD	73,731	0.012365%	500,413
01303	CITY OF CASEY	7,097	0.001190%	48,165
01305	ADAIR PUBLIC LIBRARY	689	0.000116%	4,675
01306	CITY OF ADAIR	15,133	0.002538%	102,709
01308	CITY OF ORIENT	7,777	0.001304%	52,785
01309	CITY OF BRIDGEWATER	582	0.000098%	3,947
01310	CASEY PUBLIC LIBRARY	670	0.000112%	4,545
01401	GREENFIELD TOWNSHIP - ADAIR COUNTY	2,388	0.000400%	16,207
01403	SUMMERSET TOWNSHIP - ADAIR COUNTY	830	0.000139%	5,636
01528	ADAIR CASEY COMMUNITY SCHOOL DISTRICT	186,275	0.031238%	1,264,241
01530	ORIENT MACKSBURG COMMUNITY SCHOOL DIST	130,583	0.021899%	886,263
02201	ADAMS COUNTY	154,209	0.025861%	1,046,610
02203	ADAMS COUNTY AGRI	5,313	0.000891%	36,062
02301	CITY OF CORNING	23,789	0.003989%	161,454
02303	CITY OF PRESCOTT	2,856	0.000479%	19,383
02304	CITY OF NODAWAY	214	0.000036%	1,455
02306	CORNING HOUSING COMM	7,379	0.001237%	50,080
02545	PRESCOTT COMMUNITY SCHOOL DISTRICT	34,989	0.005868%	237,467
02546	CORNING COMMUNITY SCHOOL DISTRICT	294,907	0.049456%	2,001,524
02701	CORNING MUNICIPAL UTILITY	32,648	0.005475%	221,580
03201	ALLAMAKEE COUNTY	271,528	0.045535%	1,842,853
03203	ALLAMAKEE COUNTY EXT. OFFICE	15,724	0.002637%	106,720
03206	ALLAMAKEE CO SOIL & WATER CONS DIST	6,347	0.001064%	43,075
03301	CITY OF HARPERS FERRY	7,293	0.001223%	49,497
03302	CITY OF WAUKON	64,991	0.010899%	441,095
03303	CITY OF NEW ALBIN	9,139	0.001533%	62,028
03304	CITY OF LANSING	13,207	0.002215%	89,639
03306	CITY OF POSTVILLE	29,262	0.004907%	198,599
03310	CITY OF WATERVILLE	1,858	0.000312%	12,611

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
439,701	57,990	2,529	10,270	12,799	(88,749)	17,418
385,460	50,837	2,217	9,003	11,220	(77,801)	15,269
202,765	26,742	1,166	4,736	5,902	(40,926)	8,032
21,313	2,811	123	498	621	(4,302)	844
2,040,041	269,051	11,734	47,649	59,383	(411,762)	80,812
114,813	15,142	660	2,682	3,342	(23,174)	4,548
4,541,318	598,933	26,121	106,071	132,192	(916,620)	179,895
147,645	19,472	849	3,449	4,298	(29,801)	5,849
99,209	13,084	571	2,317	2,888	(20,024)	3,930
194,192	25,611	1,117	4,536	5,653	(39,196)	7,692
945,517	124,700	5,439	22,084	27,523	(190,843)	37,455
91,006	12,002	523	2,126	2,649	(18,369)	3,605
8,833	1,165	51	206	257	(1,783)	350
194,065	25,594	1,116	4,533	5,649	(39,170)	7,687
99,736	13,154	574	2,330	2,904	(20,131)	3,951
7,458	984	43	174	217	(1,505)	295
8,588	1,133	49	201	250	(1,733)	340
30,622	4,039	176	715	891	(6,181)	1,213
10,650	1,405	61	249	310	(2,150)	422
2,388,747	315,041	13,740	55,794	69,534	(482,145)	94,625
1,674,569	220,851	9,632	39,113	48,745	(337,995)	66,335
1,977,541	260,809	11,375	46,189	57,564	(399,147)	78,336
68,138	8,986	392	1,591	1,983	(13,753)	2,699
305,062	40,233	1,755	7,125	8,880	(61,574)	12,084
36,623	4,830	211	855	1,066	(7,392)	1,451
2,748	362	16	64	80	(555)	109
94,624	12,480	544	2,210	2,754	(19,099)	3,748
448,687	59,175	2,581	10,480	13,061	(90,563)	17,774
3,781,823	498,767	21,753	88,332	110,085	(763,324)	149,809
418,669	55,216	2,408	9,779	12,187	(84,504)	16,585
3,482,019	459,227	20,028	81,329	101,357	(702,811)	137,933
201,644	26,594	1,160	4,710	5,870	(40,700)	7,988
81,389	10,734	468	1,901	2,369	(16,428)	3,224
93,524	12,334	538	2,184	2,722	(18,877)	3,705
833,436	109,918	4,794	19,466	24,260	(168,221)	33,015
117,199	15,457	674	2,737	3,411	(23,656)	4,643
169,370	22,337	974	3,956	4,930	(34,186)	6,709
375,247	49,490	2,158	8,765	10,923	(75,740)	14,865
23,829	3,143	137	557	694	(4,810)	944

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
03312	VETERAN'S MEMORIAL HOSPITAL	571,998	0.095924%	3,882,138
03566	POSTVILLE COMMUNITY SCHOOL DISTRICT	331,002	0.055509%	2,246,502
03567	ALLAMAKEE COMMUNITY SCHOOL DISTRICT	620,615	0.104077%	4,212,100
03568	EASTERN ALLAMAKEE COMMUNITY SCHOOL DIST	213,480	0.035801%	1,448,885
03601	UPPER EXPLORERLAND REGIONAL PLANNING COM	69,656	0.011681%	472,752
04201	APPANOOSE COUNTY	98,199	0.016468%	666,473
04203	APPANOOSE COUNTY AGRI	6,214	0.001042%	42,172
04204	APPANOOSE CO ASSESSOR	11,743	0.001969%	79,697
04207	APPANOOSE CO SECONDARY RD DEPT	94,626	0.015869%	642,222
04301	CITY OF CENTERVILLE	85,631	0.014360%	581,175
04302	DRAKE PUBLIC LIBRARY	7,241	0.001214%	49,145
04304	CITY OF MOULTON	11,088	0.001859%	75,251
04305	CITY OF MYSTIC	7,224	0.001211%	49,029
04307	CITY OF MORAVIA	8,591	0.001441%	58,304
04311	CITY OF CINCINNATI	4,687	0.000786%	31,809
04312	CITY OF PLANO	22	0.000004%	152
04313	CITY OF UNIONVILLE	107	0.000018%	727
04314	CITY OF NUMA	188	0.000031%	1,273
04315	CITY OF EXLINE	429	0.000072%	2,910
04316	CITY OF RATHBUN	208	0.000035%	1,411
04317	LOW RENT HOUSING AGENCY OF CENTERVILLE	11,546	0.001936%	78,359
04321	GARRETT MEMORIAL LIBRARY	770	0.000129%	5,225
04510	CENTERVILLE COMMUNITY SCHOOL DISTRICT	821,626	0.137787%	5,576,353
04545	MORAVIA COMMUNITY SCHOOL DISTRICT	215,992	0.036222%	1,465,933
04547	MOULTON UDELL COMMUNITY SCHOOL DISTRICT	122,649	0.020568%	832,415
04703	RATHBUN AREA SOLID WASTE COMM.	18,711	0.003138%	126,988
05201	AUDUBON COUNTY	164,952	0.027662%	1,119,523
05203	AUDUBON COUNTY AGRI EXTENSION DISTRICT	5,732	0.000961%	38,906
05205	AUDUBON COUNTY MEMORIAL HOSPITAL	428,419	0.071846%	2,907,666
05301	CITY OF EXIRA	11,742	0.001969%	79,696
05302	CITY OF AUDUBON	21,166	0.003550%	143,653
05303	CITY OF KIMBALLTON	6,498	0.001090%	44,104
05304	AUDUBON LIBRARY BOARD	3,703	0.000621%	25,133
05305	CITY OF BRAYTON	1,965	0.000330%	13,340
05306	CITY OF GRAY	338	0.000057%	2,291
05519	EXIRA COMMUNITY SCHOOL DISTRICT	109,343	0.018337%	742,105
05520	AUDUBON COMMUNITY SCHOOL DISTRICT	323,844	0.054309%	2,197,920
06001	IOWA BRAILLE AND SIGHT SAVING SCHOOL	277,757	0.046580%	1,885,130
06201	BENTON COUNTY	360,535	0.060462%	2,446,940

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
7,335,191	967,404	42,191	171,328	213,519	(1,480,536)	290,568
4,244,702	559,814	24,415	99,143	123,558	(856,751)	168,145
7,958,645	1,049,628	45,777	185,890	231,667	(1,606,374)	315,265
2,737,627	361,053	15,747	63,943	79,690	(552,563)	108,445
893,251	117,807	5,138	20,864	26,002	(180,294)	35,384
1,259,281	166,081	7,243	29,413	36,656	(254,173)	49,884
79,684	10,509	458	1,861	2,319	(16,083)	3,157
150,585	19,860	866	3,517	4,383	(30,394)	5,965
1,213,460	160,038	6,980	28,343	35,323	(244,925)	48,069
1,098,114	144,825	6,316	25,649	31,965	(221,643)	43,499
92,859	12,247	534	2,169	2,703	(18,743)	3,678
142,185	18,752	818	3,321	4,139	(28,699)	5,632
92,639	12,218	533	2,164	2,697	(18,698)	3,670
110,164	14,529	634	2,573	3,207	(22,236)	4,364
60,102	7,927	346	1,404	1,750	(12,131)	2,381
286	38	2	7	9	(58)	11
1,374	181	8	32	40	(277)	54
2,405	317	14	56	70	(485)	95
5,498	725	32	128	160	(1,110)	218
2,666	352	15	62	77	(538)	106
148,057	19,527	852	3,458	4,310	(29,884)	5,865
9,873	1,302	57	231	288	(1,993)	391
10,536,363	1,389,591	60,604	246,097	306,701	(2,126,661)	417,376
2,769,839	365,301	15,932	64,695	80,627	(559,065)	109,721
1,572,824	207,432	9,047	36,736	45,783	(317,459)	62,304
239,940	31,645	1,380	5,604	6,984	(48,429)	9,505
2,115,307	278,978	12,167	49,407	61,574	(426,954)	83,793
73,512	9,695	423	1,717	2,140	(14,838)	2,912
5,493,954	724,572	31,601	128,322	159,923	(1,108,900)	217,631
150,583	19,860	866	3,517	4,383	(30,394)	5,965
271,429	35,797	1,561	6,340	7,901	(54,785)	10,752
83,334	10,990	479	1,946	2,425	(16,820)	3,301
47,489	6,263	273	1,109	1,382	(9,585)	1,881
25,205	3,324	145	589	734	(5,087)	998
4,329	571	25	101	126	(874)	171
1,402,186	184,928	8,065	32,751	40,816	(283,017)	55,545
4,152,908	547,708	23,887	96,999	120,886	(838,223)	164,509
3,561,900	469,762	20,488	83,195	103,683	(718,934)	141,097
4,623,424	609,762	26,593	107,989	134,582	(933,192)	183,147

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
06203	BENTON COUNTY AGR EXT DIST	10,272	0.001723%	69,718
06208	BENTON COUNTY SOIL & WATER CONS DISTRICT	1,132	0.000190%	7,680
06301	CITY OF VINTON	128,880	0.021613%	874,704
06302	CITY OF BELLE PLAINE	39,382	0.006604%	267,282
06303	CITY OF BLAIRSTOWN	12,929	0.002168%	87,748
06306	CITY OF NEWHALL	9,347	0.001568%	63,439
06307	CITY OF VAN HORNE	10,442	0.001751%	70,871
06308	CITY OF ATKINS	20,505	0.003439%	139,170
06309	CITY OF NORWAY	8,013	0.001344%	54,385
06311	CITY OF KEYSTONE	8,922	0.001496%	60,551
06312	CITY OF GARRISON	2,428	0.000407%	16,477
06314	CITY OF SHELLSBURG	16,168	0.002711%	109,728
06315	CITY OF URBANA	17,201	0.002885%	116,742
06317	CITY OF WALFORD	7,450	0.001249%	50,563
06318	CITY OF LUZERNE	175	0.000029%	1,188
06550	VINTON-SHELLSBURG COMM SCH DIST	1,030,143	0.172755%	6,991,554
06551	BELLE PLAINE COMMUNITY SCHOOL DISTRICT	344,179	0.057719%	2,335,934
06552	BENTON COMMUNITY SCHOOL DISTRICT	923,116	0.154807%	6,265,164
07001	UNIVERSITY OF NORTHERN IOWA	1,390,273	0.233149%	9,435,747
07003	1ST JUDICIAL DIST DEPT CORR SERVICES	1,013,600	0.169981%	6,879,276
07201	BLACK HAWK COUNTY	1,949,362	0.326909%	13,230,266
07204	BLACK HAWK COUNTY AGRI	20,019	0.003357%	135,867
07213	BLACK HAWK SOIL & WATER CONS DIST	6,077	0.001019%	41,241
07302	CITY OF CEDAR FALLS	831,770	0.139488%	5,645,204
07303	CITY OF WATERLOO	1,411,478	0.236705%	9,579,663
07304	CITY OF GILBERTVILLE	15,313	0.002568%	103,931
07305	CITY OF HUDSON	36,038	0.006044%	244,588
07306	CITY OF DUNKERTON	13,841	0.002321%	93,936
07311	CITY OF LA PORTE CITY	39,784	0.006672%	270,014
07319	CITY OF EVANSDALE	51,730	0.008675%	351,087
07321	CITY OF ELK RUN HEIGHTS	14,170	0.002376%	96,172
07327	CITY OF RAYMOND	3,073	0.000515%	20,859
07333	EVANSDALE MUNIC HOUSING AUTHORITY	10,526	0.001765%	71,443
07504	WATERLOO COMMUNITY SCHOOL DISTRICT	6,415,664	1.075909%	43,542,944
07538	CEDAR FALLS COMMUNITY SCHOOL DISTRICT	2,668,643	0.447532%	18,112,012
07539	DUNKERTON COMMUNITY SCHOOL DISTRICT	241,953	0.040576%	1,642,129
07542	HUDSON COMMUNITY SCHOOL DISTRICT	382,015	0.064064%	2,592,724
07546	HAWKEYE COMMUNITY COLLEGE	760,181	0.127483%	5,159,327
07548	UNION COMMUNITY SCHOOL DISTRICT	620,504	0.104059%	4,211,347

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
131,731	17,373	758	3,077	3,835	(26,589)	5,218
14,511	1,914	83	339	422	(2,929)	575
1,652,728	217,971	9,506	38,603	48,109	(333,587)	65,469
505,022	66,605	2,905	11,796	14,701	(101,934)	20,005
165,798	21,866	954	3,873	4,827	(33,465)	6,568
119,867	15,809	689	2,800	3,489	(24,194)	4,748
133,910	17,661	770	3,128	3,898	(27,028)	5,305
262,957	34,680	1,513	6,142	7,655	(53,075)	10,417
102,758	13,552	591	2,400	2,991	(20,741)	4,071
114,409	15,089	658	2,672	3,330	(23,092)	4,532
31,132	4,106	179	727	906	(6,284)	1,233
207,329	27,344	1,193	4,843	6,036	(41,847)	8,213
220,580	29,091	1,269	5,152	6,421	(44,522)	8,738
95,538	12,600	550	2,231	2,781	(19,283)	3,785
2,245	296	13	52	65	(453)	89
13,210,345	1,742,250	75,985	308,553	384,538	(2,666,377)	523,300
4,413,681	582,100	25,387	103,090	128,477	(890,858)	174,839
11,837,851	1,561,239	68,090	276,496	344,586	(2,389,353)	468,932
17,828,579	2,351,327	102,548	416,421	518,969	(3,598,522)	706,242
12,998,198	1,714,271	74,764	303,598	378,362	(2,623,558)	514,896
24,998,216	3,296,897	143,787	583,882	727,669	(5,045,643)	990,252
256,718	33,857	1,477	5,996	7,473	(51,816)	10,169
77,924	10,277	448	1,820	2,268	(15,728)	3,087
10,666,454	1,406,748	61,352	249,136	310,488	(2,152,918)	422,529
18,100,504	2,387,190	104,112	422,772	526,884	(3,653,408)	717,014
196,375	25,899	1,130	4,587	5,717	(39,636)	7,779
462,142	60,950	2,658	10,794	13,452	(93,279)	18,307
177,489	23,408	1,021	4,146	5,167	(35,824)	7,031
510,185	67,286	2,935	11,916	14,851	(102,976)	20,210
663,370	87,489	3,816	15,494	19,310	(133,895)	26,278
181,714	23,965	1,045	4,244	5,289	(36,677)	7,198
39,412	5,198	227	921	1,148	(7,955)	1,561
134,989	17,803	776	3,153	3,929	(27,246)	5,347
82,273,164	10,850,620	473,227	1,921,648	2,394,875	(16,606,024)	3,259,079
34,222,138	4,513,397	196,842	799,324	996,166	(6,907,400)	1,355,638
3,102,757	409,208	17,847	72,471	90,318	(626,261)	122,909
4,898,879	646,090	28,178	114,423	142,601	(988,790)	194,059
9,748,403	1,285,671	56,072	227,693	283,765	(1,967,619)	386,163
7,957,222	1,049,441	45,769	185,856	231,625	(1,606,087)	315,209

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
07601	IA NORTHLAND REG COUNCIL OF GOVTS	76,310	0.012797%	517,916
07604	AEA 267	2,976,033	0.499082%	20,198,260
07608	MET OF BLACKHAWK COUNTY	185,334	0.031081%	1,257,857
07609	REGIONAL TRANSIT COMMISSION	16,566	0.002778%	112,430
07701	WATERLOO WATER WORKS	77,208	0.012948%	524,011
07702	LA PORTE CITY UTILITY	27,703	0.004646%	188,018
07703	CEDAR FALLS UTILITIES	1,171,591	0.196476%	7,951,555
08001	STATE - WOODWARD RESOURCE CENTER	3,018,889	0.506269%	20,489,119
08201	BOONE COUNTY	472,826	0.079293%	3,209,055
08203	BOONE COUNTY AGRI	12,057	0.002022%	81,832
08204	BOONE COUNTY HOSPITAL	1,401,741	0.235072%	9,513,578
08301	CITY OF BOONE	185,613	0.031127%	1,259,747
08302	CITY OF OGDEN	20,390	0.003419%	138,388
08303	CITY OF MADRID	35,414	0.005939%	240,355
08307	CITY OF BOXHOLM	536	0.000090%	3,636
08308	CITY OF PILOT MOUND	1,386	0.000232%	9,406
08309	CITY OF FRASER	70	0.000012%	473
08311	CITY OF BERKLEY	13	0.000002%	91
08312	CITY OF LUTHER	617	0.000103%	4,187
08313	CITY OF SHELDAHL	2,677	0.000449%	18,166
08314	CITY OF BEAVER	161	0.000027%	1,091
08537	UNITED COMMUNITY SCHOOL DISTRICT	158,778	0.026627%	1,077,619
08538	OGDEN COMMUNITY SCHOOL DISTRICT	368,457	0.061790%	2,500,711
08539	BOONE COMMUNITY SCHOOL DISTRICT	1,275,959	0.213979%	8,659,898
08542	MADRID COMMUNITY SCHOOL DISTRICT	301,580	0.050575%	2,046,814
08701	OGDEN MUNICIPAL UTILITIES	31,015	0.005201%	210,497
09201	BREMER COUNTY	503,411	0.084422%	3,416,637
09203	BREMER COUNTY AGRI EXTEN DISTRICT	11,586	0.001943%	78,635
09206	BREMER SOIL & WATER CONS DIST	460	0.000077%	3,124
09301	CITY OF DENVER	30,014	0.005033%	203,707
09302	CITY OF SUMNER	35,456	0.005946%	240,636
09303	CITY OF WAVERLY	284,348	0.047685%	1,929,862
09304	CITY OF TRIPOLI	16,823	0.002821%	114,175
09305	CITY OF JANESVILLE	16,029	0.002688%	108,785
09307	CITY OF READLYN	12,887	0.002161%	87,463
09310	CITY OF FREDERIKA	1,222	0.000205%	8,293
09311	CITY OF PLAINFIELD	7,419	0.001244%	50,354
09312	READLYN COMMUNITY LIBRARY	2,871	0.000481%	19,485
09313	WAVERLY LIGHT AND POWER	149,706	0.025106%	1,016,054

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
978,587	129,061	5,629	22,857	28,486	(197,518)	38,765
38,164,045	5,033,276	219,516	891,395	1,110,911	(7,703,035)	1,511,789
2,376,686	313,450	13,670	55,512	69,182	(479,711)	94,147
212,433	28,017	1,222	4,962	6,184	(42,878)	8,415
990,103	130,580	5,695	23,126	28,821	(199,843)	39,221
355,256	46,853	2,043	8,298	10,341	(71,705)	14,073
15,024,239	1,981,476	86,418	350,920	437,338	(3,032,494)	595,154
38,713,615	5,105,756	222,677	904,231	1,126,908	(7,813,960)	1,533,559
6,063,419	799,676	34,876	141,623	176,499	(1,223,841)	240,190
154,619	20,392	889	3,611	4,500	(31,208)	6,125
17,975,639	2,370,722	103,394	419,856	523,250	(3,628,205)	712,067
2,380,257	313,921	13,691	55,595	69,286	(480,431)	94,289
261,480	34,485	1,504	6,107	7,611	(52,777)	10,358
454,143	59,895	2,612	10,607	13,219	(91,664)	17,990
6,871	906	40	160	200	(1,387)	272
17,773	2,344	102	415	517	(3,587)	704
893	118	5	21	26	(180)	35
172	23	1	4	5	(35)	7
7,912	1,043	46	185	231	(1,597)	313
34,323	4,527	197	802	999	(6,928)	1,360
2,062	272	12	48	60	(416)	82
2,036,132	268,536	11,712	47,558	59,270	(410,973)	80,657
4,725,023	623,161	27,178	110,362	137,540	(953,699)	187,172
16,362,635	2,157,991	94,116	382,181	476,297	(3,302,636)	648,172
3,867,398	510,053	22,245	90,331	112,576	(780,596)	153,199
397,727	52,454	2,288	9,290	11,578	(80,277)	15,755
6,455,639	851,404	37,132	150,784	187,916	(1,303,007)	255,727
148,579	19,595	855	3,470	4,325	(29,989)	5,886
5,902	778	34	138	172	(1,191)	234
384,899	50,762	2,214	8,990	11,204	(77,688)	15,247
454,675	59,965	2,615	10,620	13,235	(91,772)	18,011
3,646,420	480,909	20,974	85,169	106,143	(735,994)	144,445
215,730	28,452	1,241	5,039	6,280	(43,543)	8,546
205,547	27,109	1,182	4,801	5,983	(41,488)	8,142
165,259	21,795	951	3,860	4,811	(33,356)	6,546
15,669	2,067	90	366	456	(3,163)	621
95,143	12,548	547	2,222	2,769	(19,204)	3,769
36,817	4,856	212	860	1,072	(7,431)	1,458
1,919,805	253,194	11,043	44,841	55,884	(387,494)	76,049

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
09315	WAVERLY LOW RENT HOUSING AGENCY	11,900	0.001996%	80,768
09318	WAVERLY HEALTH CENTER	1,855,875	0.311231%	12,595,773
09519	JANESVILLE CONSOLIDATED SCH DIST	163,733	0.027458%	1,111,254
09562	DENVER COMM SCH DIST	398,787	0.066877%	2,706,555
09563	TRIPOLI COMMUNITY SCHOOL DISTRICT	269,140	0.045135%	1,826,649
09565	SUMNER COMM SCH DIST	350,619	0.058799%	2,379,639
09566	WAPSIE VALLEY COMM SCH DIST	389,283	0.065283%	2,642,056
09568	WAVERLY SHELL ROCK COMMUNITY SCHOOL DIST	1,233,041	0.206781%	8,368,615
09602	NORTH IOWA JUVENILE DETENTION SVC	69,297	0.011621%	470,318
09701	SUMNER MUNIC LGT PLT	26,271	0.004406%	178,300
09702	TRIPOLI-READLYN SANITATION AGENCY	4,311	0.000723%	29,260
10001	STATE - DEPT OF HUMAN SERVICES/INDEPENDENCE	1,117,353	0.187380%	7,583,448
10201	BUCHANAN COUNTY	337,932	0.056671%	2,293,532
10203	BUCHANAN COUNTY AGRI - ISU EXT	11,664	0.001956%	79,162
10205	BUCHANAN COUNTY HEALTH CENTER	711,426	0.119306%	4,828,433
10301	CITY OF FAIRBANK	18,179	0.003049%	123,379
10302	CITY OF INDEPENDENCE	115,814	0.019422%	786,029
10303	CITY OF JESUP	32,391	0.005432%	219,837
10305	CITY OF QUASQUETON	3,799	0.000637%	25,783
10306	CITY OF LAMONT	8,221	0.001379%	55,795
10307	CITY OF BRANDON	4,001	0.000671%	27,154
10308	CITY OF HAZLETON	9,354	0.001569%	63,485
10309	CITY OF WINTHROP	9,103	0.001527%	61,781
10310	CITY OF ROWLEY	1,390	0.000233%	9,431
10311	CITY OF AURORA	1,808	0.000303%	12,274
10312	CITY OF STANLEY	1,131	0.000190%	7,677
10556	JESUP COMMUNITY SCHOOL DISTRICT	524,410	0.087944%	3,559,157
10557	EAST BUCHANAN COMMUNITY SCHOOL DISTRICT	314,932	0.052814%	2,137,437
10559	INDEPENDENCE COMMUNITY SCHOOL DISTRICT	790,097	0.132500%	5,362,370
10701	INDEPENDENCE LIGHT & POWER	75,828	0.012716%	514,643
11201	BUENA VISTA COUNTY	396,510	0.066495%	2,691,101
11203	BUENA VISTA COUNTY AGRI	9,462	0.001587%	64,218
11204	BUENA VISTA REGIONAL MEDICAL CENTER	1,478,071	0.247873%	10,031,631
11205	BUENA VISTA COUNTY ASSESSOR	20,245	0.003395%	137,403
11207	BUENA VISTA CO SOIL & WATER CONS DT	2,848	0.000478%	19,329
11301	CITY OF SIOUX RAPIDS	14,316	0.002401%	97,164
11302	CITY OF NEWELL	14,508	0.002433%	98,468
11303	CITY OF MARATHON	10,167	0.001705%	69,005
11304	CITY OF REMBRANDT	1,870	0.000314%	12,692

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
152,609	20,127	878	3,564	4,442	(30,803)	6,045
23,799,359	3,138,785	136,892	555,880	692,772	(4,803,665)	942,762
2,099,682	276,917	12,077	49,042	61,119	(423,800)	83,175
5,113,960	674,456	29,415	119,446	148,861	(1,032,202)	202,579
3,451,401	455,189	19,852	80,614	100,466	(696,631)	136,720
4,496,261	592,991	25,862	105,019	130,881	(907,526)	178,110
4,992,090	658,383	28,714	116,600	145,314	(1,007,604)	197,751
15,812,264	2,085,405	90,951	369,326	460,277	(3,191,549)	626,370
888,652	117,200	5,111	20,756	25,867	(179,366)	35,202
336,892	44,431	1,938	7,869	9,807	(67,998)	13,345
55,286	7,291	318	1,291	1,609	(11,159)	2,190
14,328,711	1,889,746	82,417	334,675	417,092	(2,892,109)	567,602
4,333,565	571,533	24,926	101,219	126,145	(874,687)	171,665
149,574	19,727	860	3,494	4,354	(30,190)	5,925
9,123,188	1,203,214	52,476	213,090	265,566	(1,841,425)	361,396
233,122	30,745	1,341	5,445	6,786	(47,053)	9,235
1,485,180	195,873	8,543	34,689	43,232	(299,769)	58,832
415,375	54,782	2,389	9,702	12,091	(83,839)	16,454
48,717	6,425	280	1,138	1,418	(9,833)	1,930
105,423	13,904	606	2,462	3,068	(21,279)	4,176
51,307	6,767	295	1,198	1,493	(10,356)	2,032
119,953	15,820	690	2,802	3,492	(24,211)	4,752
116,734	15,395	671	2,727	3,398	(23,562)	4,624
17,820	2,350	102	416	518	(3,597)	706
23,192	3,059	133	542	675	(4,681)	919
14,505	1,913	83	339	422	(2,928)	575
6,724,927	886,919	38,681	157,074	195,755	(1,357,360)	266,394
4,038,628	532,636	23,230	94,330	117,560	(815,157)	159,982
10,132,047	1,336,268	58,279	236,653	294,932	(2,045,054)	401,360
972,403	128,246	5,593	22,712	28,305	(196,270)	38,520
5,084,760	670,605	29,247	118,764	148,011	(1,026,308)	201,422
121,339	16,003	698	2,834	3,532	(24,491)	4,807
18,954,485	2,499,818	109,024	442,719	551,743	(3,825,775)	750,842
259,620	34,240	1,493	6,064	7,557	(52,402)	10,284
36,522	4,817	210	853	1,063	(7,372)	1,447
183,590	24,213	1,056	4,288	5,344	(37,056)	7,273
186,052	24,538	1,070	4,346	5,416	(37,553)	7,370
130,383	17,196	750	3,045	3,795	(26,317)	5,165
23,982	3,163	138	560	698	(4,840)	950

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
11306	CITY OF ALTA	26,889	0.004509%	182,494
11307	CITY OF STORM LAKE	192,360	0.032259%	1,305,541
11318	CITY OF LINN GROVE	2,010	0.000337%	13,644
11319	CITY OF ALBERT CITY	10,355	0.001737%	70,278
11321	CITY OF TRUESDALE	389	0.000065%	2,637
11322	STORM LAKE CEMETERY	1,945	0.000326%	13,199
11325	CITY OF LAKESIDE	7,586	0.001272%	51,489
11527	ALTA COMMUNITY SCHOOL DISTRICT	289,466	0.048544%	1,964,598
11529	ALBERT CITY-TRUESDALE COMM SCH DIST	77,142	0.012937%	523,558
11531	STORM LAKE COMMUNITY SCHOOL DISTRICT	1,241,982	0.208281%	8,429,300
11535	SIOUX CENTRAL COMM SCH DIST	349,682	0.058642%	2,373,283
11536	NEWELL-FONDA COMM SCH DIST	281,009	0.047125%	1,907,202
11601	BUENA VISTA CO SOLID WASTE COMM	25,425	0.004264%	172,557
11701	ALTA MUNICIPAL UTILITIES	38,637	0.006479%	262,228
12201	BUTLER COUNTY	314,453	0.052734%	2,134,185
12203	BUTLER COUNTY AGRI EXTENSION DIST	6,445	0.001081%	43,740
12206	BUTLER COUNTY SOLID WASTE COMMISSION	14,997	0.002515%	101,786
12207	BUTLER CO SOIL & WATER CONS DIST	957	0.000160%	6,493
12301	CITY OF GREENE	17,083	0.002865%	115,945
12302	CITY OF PARKERSBURG	25,344	0.004250%	172,010
12303	CITY OF SHELL ROCK	18,672	0.003131%	126,729
12304	CITY OF ALLISON	17,133	0.002873%	116,280
12305	CITY OF CLARKSVILLE	16,044	0.002691%	108,890
12307	CITY OF DUMONT	11,391	0.001910%	77,312
12309	GREENE PUBLIC LIBRARY	5,004	0.000839%	33,965
12310	CITY OF APLINGTON	15,913	0.002669%	108,002
12314	CITY OF NEW HARTFORD	8,380	0.001405%	56,872
12318	CITY OF AREDALE	489	0.000082%	3,316
12321	CITY OF BRISTOW	1,425	0.000239%	9,673
12571	CLARKSVILLE COMMUNITY SCHOOL DISTRICT	185,061	0.031035%	1,256,003
13001	STATE - DEPT OF CORRECTIONS/ROCKWELL CITY	71,788	0.012039%	487,226
13201	CALHOUN COUNTY	305,127	0.051170%	2,070,889
13203	CALHOUN COUNTY AGRICULTURAL EXTENSION	7,638	0.001281%	51,836
13204	CALHOUN COUNTY ASSESSOR	12,279	0.002059%	83,336
13207	CALHOUN CO SOIL & WATER CONS DIST	444	0.000075%	3,016
13209	TWIN LAKES SANITARY SEWER DISTRICT	5,121	0.000859%	34,754
13301	CITY OF ROCKWELL CITY	22,217	0.003726%	150,784
13302	CITY OF MANSON	19,944	0.003345%	135,361
13303	CITY OF LAKE CITY	20,106	0.003372%	136,460

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *		
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources			
344,817	45,476	1,983	8,054	10,037	(69,598)		13,659
2,466,783	325,332	14,189	57,616	71,805	(497,896)		97,716
25,780	3,400	148	602	750	(5,203)		1,021
132,789	17,513	764	3,102	3,866	(26,802)		5,260
4,982	657	29	116	145	(1,006)		197
24,939	3,289	143	583	726	(5,034)		988
97,287	12,831	560	2,272	2,832	(19,637)		3,854
3,712,053	489,565	21,351	86,702	108,053	(749,241)		147,045
989,249	130,467	5,690	23,106	28,796	(199,670)		39,187
15,926,926	2,100,527	91,610	372,004	463,614	(3,214,692)		630,912
4,484,251	591,407	25,793	104,738	130,531	(905,102)		177,634
3,603,605	475,263	20,728	84,169	104,897	(727,352)		142,749
326,042	43,000	1,875	7,615	9,490	(65,808)		12,915
495,473	65,346	2,850	11,573	14,423	(100,006)		19,627
4,032,483	531,825	23,194	94,186	117,380	(813,917)		159,738
82,646	10,900	475	1,930	2,405	(16,681)		3,274
192,322	25,364	1,106	4,492	5,598	(38,818)		7,618
12,268	1,618	71	287	358	(2,476)		486
219,075	28,893	1,260	5,117	6,377	(44,218)		8,678
325,008	42,864	1,869	7,591	9,460	(65,600)		12,875
239,451	31,580	1,377	5,593	6,970	(48,331)		9,485
219,707	28,976	1,264	5,132	6,396	(44,346)		8,703
205,745	27,135	1,183	4,806	5,989	(41,528)		8,150
146,079	19,266	840	3,412	4,252	(29,485)		5,787
64,176	8,464	369	1,499	1,868	(12,953)		2,542
204,067	26,913	1,174	4,766	5,940	(41,189)		8,084
107,458	14,172	618	2,510	3,128	(21,689)		4,257
6,265	826	36	146	182	(1,264)		248
18,278	2,411	105	427	532	(3,689)		724
2,373,183	312,988	13,650	55,430	69,080	(479,003)		94,009
920,599	121,414	5,295	21,502	26,797	(185,814)		36,468
3,912,887	516,052	22,507	91,393	113,900	(789,778)		155,001
97,942	12,917	563	2,288	2,851	(19,769)		3,880
157,462	20,767	906	3,678	4,584	(31,782)		6,238
5,699	752	33	133	166	(1,150)		226
65,666	8,660	378	1,534	1,912	(13,254)		2,601
284,902	37,574	1,639	6,654	8,293	(57,505)		11,286
255,760	33,731	1,471	5,974	7,445	(51,623)		10,131
257,836	34,005	1,483	6,022	7,505	(52,042)		10,214

Iowa Public Employees' Retirement System
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Regular Membership Group
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Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
13304	CITY OF LOHRVILLE	10,420	0.001747%	70,722
13307	CITY OF POMEROY	9,001	0.001510%	61,092
13309	CITY OF FARNHAMVILLE	9,800	0.001643%	66,514
13310	CITY OF SOMERS	2,013	0.000338%	13,662
13311	CITY OF JOLLEY	642	0.000108%	4,356
13312	CITY OF KNIERIM	913	0.000153%	6,199
13313	CITY OF RINARD	531	0.000089%	3,606
13314	CITY OF YETTER	1,061	0.000178%	7,201
13537	MANSON NORTHWEST WEBSTER COMM SCHOOL DIS	371,190	0.062249%	2,519,255
13538	ROCKWELL CITY/LYTTON COMM SCH DIST	284,150	0.047652%	1,928,519
13540	SOUTHERN CAL COMMUNITY SCHOOL DISTRICT	284,800	0.047761%	1,932,933
14201	CARROLL COUNTY	319,616	0.053600%	2,169,228
14203	CARROLL COUNTY AGRICULTURAL EXTENSION	10,135	0.001700%	68,787
14206	CARROLL CO SOLID WASTE MGMT COMM	35,797	0.006003%	242,951
14301	CITY OF DEDHAM	699	0.000117%	4,745
14302	CITY OF CARROLL	204,797	0.034345%	1,389,952
14303	CITY OF TEMPLETON	8,015	0.001344%	54,399
14304	CITY OF LIDDERDALE	2,730	0.000458%	18,531
14305	CITY OF BRED A	13,423	0.002251%	91,101
14308	CITY OF MANNING	29,164	0.004891%	197,937
14309	CITY OF COON RAPIDS	15,046	0.002523%	102,118
14310	CITY OF HALBUR	844	0.000142%	5,727
14311	CITY OF GLIDDEN	19,487	0.003268%	132,259
14312	CITY OF ARCADIA	5,439	0.000912%	36,914
14315	CITY OF RALSTON	768	0.000129%	5,212
14316	CITY OF LANESBORO	1,174	0.000197%	7,970
14317	THOMAS REST HAVEN	153,968	0.025820%	1,044,975
14318	MANNING MUNICIPAL HOUSING AGENCY	4,402	0.000738%	29,877
14401	UNION TOWNSHIP - CARROLL COUNTY	1,670	0.000280%	11,332
14510	CARROLL COMMUNITY SCHOOL DISTRICT	931,772	0.156258%	6,323,911
14534	COON RAPIDS-BAYARD COMMUNITY SCHOOL DIST	233,375	0.039137%	1,583,908
14535	GLIDDEN RALSTON COMMUNITY SCHOOL DISTRIC	200,840	0.033681%	1,363,099
14601	REGION XII COUNCIL OF GOVT	133,900	0.022455%	908,778
14603	REGION XII REGIONAL HOUSING AUTH	22,947	0.003848%	155,742
14701	COON RAPIDS MUNICIPAL UTILITIES	54,758	0.009183%	371,638
14702	MANNING MUN LIGHT PLT	18,745	0.003144%	127,223
14703	MANNING MUNICIPAL GAS DEPARTMENT	18,641	0.003126%	126,518
14704	CARROLL SOIL & WATER CONSERV. DIST.	166	0.000028%	1,129
15201	CASS COUNTY	308,705	0.051770%	2,095,173

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
133,628	17,624	769	3,121	3,890	(26,971)	5,293
115,432	15,224	664	2,696	3,360	(23,299)	4,573
125,676	16,575	723	2,935	3,658	(25,366)	4,978
25,814	3,404	148	603	751	(5,210)	1,023
8,230	1,085	47	192	239	(1,661)	326
11,714	1,545	67	274	341	(2,364)	464
6,814	899	39	159	198	(1,375)	270
13,606	1,794	78	318	396	(2,746)	539
4,760,062	627,782	27,379	111,180	138,559	(960,771)	188,560
3,643,882	480,574	20,959	85,110	106,069	(735,482)	144,345
3,652,222	481,674	21,007	85,305	106,312	(737,165)	144,675
4,098,695	540,558	23,575	95,733	119,308	(827,281)	162,361
129,971	17,141	748	3,036	3,784	(26,233)	5,149
459,049	60,542	2,640	10,722	13,362	(92,655)	18,184
8,965	1,182	52	209	261	(1,810)	355
2,626,274	346,367	15,106	61,342	76,448	(530,088)	104,034
102,786	13,556	591	2,401	2,992	(20,746)	4,072
35,014	4,618	201	818	1,019	(7,067)	1,387
172,132	22,702	990	4,020	5,010	(34,743)	6,819
373,997	49,325	2,151	8,735	10,886	(75,488)	14,815
192,949	25,447	1,110	4,507	5,617	(38,945)	7,643
10,821	1,427	62	253	315	(2,184)	429
249,900	32,958	1,437	5,837	7,274	(50,440)	9,899
69,748	9,199	401	1,629	2,030	(14,078)	2,763
9,848	1,299	57	230	287	(1,988)	390
15,059	1,986	87	352	439	(3,040)	597
1,974,452	260,401	11,357	46,117	57,474	(398,524)	78,214
56,452	7,445	325	1,319	1,644	(11,394)	2,236
21,412	2,824	123	500	623	(4,322)	848
11,948,851	1,575,878	68,729	279,088	347,817	(2,411,757)	473,329
2,992,750	394,700	17,214	69,901	87,115	(604,057)	118,552
2,575,536	339,675	14,814	60,157	74,971	(519,847)	102,024
1,717,110	226,462	9,877	40,106	49,983	(346,582)	68,020
294,271	38,810	1,693	6,873	8,566	(59,396)	11,657
702,200	92,610	4,039	16,401	20,440	(141,732)	27,816
240,384	31,703	1,383	5,615	6,998	(48,519)	9,522
239,052	31,527	1,375	5,584	6,959	(48,250)	9,470
2,133	281	12	50	62	(430)	84
3,958,771	522,104	22,770	92,465	115,235	(799,039)	156,818

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
15203	CASS COUNTY AGRI	9,523	0.001597%	64,631
15205	CASS COUNTY MEMORIAL HOSPITAL	1,268,838	0.212785%	8,611,571
15301	CITY OF WIOTA	964	0.000162%	6,546
15302	CITY OF ATLANTIC	97,236	0.016307%	659,941
15303	CITY OF MARNE	714	0.000120%	4,848
15305	CITY OF ANITA	11,989	0.002011%	81,368
15306	CITY OF GRISWOLD	12,841	0.002153%	87,149
15309	CITY OF LEWIS	7,121	0.001194%	48,332
15310	CITY OF CUMBERLAND	6,440	0.001080%	43,707
15311	CITY OF MASSENA	7,389	0.001239%	50,151
15542	ATLANTIC COMMUNITY SCHOOL DISTRICT #2	963,936	0.161652%	6,542,209
15543	GRISWOLD COMM SCH DIST NO 4	347,948	0.058351%	2,361,513
15601	SOUTHWEST IOWA PLANNING COUNCIL	141,021	0.023649%	957,104
15701	ATLANTIC LIGHT & WATER DEPT	173,149	0.029037%	1,175,158
15702	ANITA MUNICIPAL UTILITIES	19,672	0.003299%	133,515
16201	CEDAR COUNTY	382,246	0.064103%	2,594,294
16203	CEDAR COUNTY AGRICULTURAL EXT OFFICE	9,326	0.001564%	63,293
16301	CITY OF BENNETT	5,724	0.000960%	38,848
16302	CITY OF STANWOOD	9,612	0.001612%	65,237
16303	CITY OF TIPTON	115,633	0.019392%	784,800
16304	CITY OF WEST BRANCH	46,115	0.007734%	312,985
16305	CITY OF DURANT	24,041	0.004032%	163,168
16306	CITY OF MECHANICSVILLE	14,365	0.002409%	97,497
16307	CITY OF CLARENCE	12,817	0.002149%	86,987
16308	CITY OF LOWDEN	12,534	0.002102%	85,069
16542	TIPTON COMM SCH DIST	471,476	0.079067%	3,199,893
16544	WEST BRANCH COMMUNITY SCHOOL DISTRICT	435,756	0.073076%	2,957,466
16545	BENNETT COMM SCH DIST	66,587	0.011167%	451,926
16547	DURANT COMMUNITY SCHOOL DISTRICT	351,036	0.058869%	2,382,472
16548	NORTH CEDAR COMMUNITY SCHOOL DISTRICT	496,498	0.083263%	3,369,719
16701	DURANT MUNIC ELEC PLT	27,281	0.004575%	185,154
17201	CERRO GORDO COUNTY	745,765	0.125065%	5,061,490
17203	CERRO GORDO CO AGRI EXT	11,949	0.002004%	81,096
17204	CERRO GORDO CO. ASSESSOR	25,674	0.004306%	174,249
17205	CERRO GORDO CITY ASSESSORS OFFICE	16,413	0.002752%	111,392
17206	CERRO GORDO COUNTY MUNIC EMERG MANA	5,166	0.000866%	35,060
17301	CITY OF PLYMOUTH	5,588	0.000937%	37,928
17302	CITY OF MASON CITY	693,192	0.116249%	4,704,677
17303	CITY OF CLEAR LAKE	142,953	0.023973%	970,217

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
122,119	16,106	702	2,852	3,554	(24,649)	4,838
16,271,321	2,145,948	93,591	380,048	473,639	(3,284,205)	644,554
12,368	1,631	71	289	360	(2,496)	490
1,246,940	164,453	7,172	29,125	36,297	(251,683)	49,395
9,161	1,208	53	214	267	(1,849)	363
153,743	20,277	884	3,591	4,475	(31,032)	6,090
164,665	21,717	947	3,846	4,793	(33,236)	6,523
91,322	12,044	525	2,133	2,658	(18,432)	3,618
82,583	10,891	475	1,929	2,404	(16,669)	3,271
94,758	12,497	545	2,213	2,758	(19,126)	3,754
12,361,320	1,630,276	71,101	288,722	359,823	(2,495,010)	489,668
4,462,013	588,474	25,665	104,219	129,884	(900,613)	176,753
1,808,421	238,504	10,402	42,239	52,641	(365,012)	71,637
2,220,427	292,842	12,772	51,862	64,634	(448,171)	87,958
252,273	33,271	1,451	5,892	7,343	(50,919)	9,993
4,901,845	646,481	28,195	114,492	142,687	(989,389)	194,176
119,590	15,772	688	2,793	3,481	(24,138)	4,737
73,403	9,681	422	1,714	2,136	(14,816)	2,908
123,263	16,257	709	2,879	3,588	(24,879)	4,883
1,482,858	195,567	8,529	34,635	43,164	(299,300)	58,740
591,376	77,994	3,402	13,813	17,215	(119,363)	23,426
308,302	40,660	1,773	7,201	8,974	(62,228)	12,213
184,218	24,296	1,060	4,303	5,363	(37,183)	7,297
164,360	21,677	945	3,839	4,784	(33,174)	6,511
160,735	21,199	925	3,754	4,679	(32,443)	6,367
6,046,109	797,393	34,777	141,219	175,996	(1,220,347)	239,504
5,588,049	736,981	32,142	130,520	162,662	(1,127,892)	221,359
853,902	112,617	4,912	19,945	24,857	(172,352)	33,826
4,501,614	593,697	25,893	105,144	131,037	(908,606)	178,322
6,366,989	839,712	36,622	148,713	185,335	(1,285,114)	252,215
349,843	46,139	2,012	8,171	10,183	(70,612)	13,858
9,563,543	1,261,291	55,009	223,375	278,384	(1,930,306)	378,840
153,229	20,209	881	3,579	4,460	(30,928)	6,070
329,239	43,422	1,894	7,690	9,584	(66,454)	13,042
210,471	27,758	1,211	4,916	6,127	(42,482)	8,337
66,245	8,737	381	1,547	1,928	(13,371)	2,624
71,663	9,451	412	1,674	2,086	(14,465)	2,839
8,889,356	1,172,375	51,131	207,628	258,759	(1,794,229)	352,133
1,833,197	241,772	10,544	42,818	53,362	(370,013)	72,618

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
17305	CITY OF THORNTON	9,320	0.001563%	63,253
17306	CITY OF MESERVEY	1,547	0.000259%	10,500
17308	CITY OF ROCKWELL	10,951	0.001836%	74,323
17310	CITY OF DOUGHERTY	455	0.000076%	3,091
17312	CLEAR LAKE SANITARY DISTRICT	45,166	0.007574%	306,543
17313	CITY OF ROCK FALLS	893	0.000150%	6,061
17315	ROCKWELL PUB LIBRARY	3,142	0.000527%	21,324
17316	CITY OF VENTURA	12,817	0.002149%	86,988
17318	MESERVEY PUB LIBRARY	1,088	0.000182%	7,385
17320	CITY OF SWALEDALE	3,407	0.000571%	23,120
17326	SWALEDALE PUBLIC LIBRARY	762	0.000128%	5,172
17516	MASON CITY COMMUNITY SCHOOL DISTRICT	2,197,351	0.368496%	14,913,364
17551	VENTURA COMM SCH DIST	146,215	0.024520%	992,356
17552	CLEAR LAKE COMMUNITY SCHOOL DISTRICT	686,479	0.115123%	4,659,113
17556	NORTH IOWA AREA COMMUNITY COLLEGE	644,423	0.108070%	4,373,680
17602	NORTH IA AREA COUNCIL OF GOV'TS	96,385	0.016164%	654,162
17606	NORTH IOWA REGIONAL HOUSING AUTHORI	24,618	0.004129%	167,085
17607	LANDFILL OF NORTH IOWA	60,213	0.010098%	408,664
17608	ELDERBRIDGE AGENCY ON AGING	153,465	0.025736%	1,041,564
18001	STATE - DEPT OF HUMAN SERVICES/CHEROKEE	827,150	0.138713%	5,613,844
18201	CHEROKEE COUNTY	262,851	0.044080%	1,783,965
18203	CHEROKEE COUNTY AGRI EXTENSION DISTRICT	8,247	0.001383%	55,972
18206	CHEROKEE CO SOIL & WATER CONS DIST	1,376	0.000231%	9,339
18207	CHEROKEE COUNTY SOLID WASTE COMMISSION	17,791	0.002984%	120,745
18301	CITY OF CLEGHORN	2,531	0.000424%	17,176
18302	CITY OF CHEROKEE	100,741	0.016894%	683,725
18303	CITY OF WASHTA	3,181	0.000533%	21,589
18305	CITY OF MERIDEN	1,540	0.000258%	10,450
18306	CITY OF MARCUS	15,544	0.002607%	105,494
18308	CITY OF LARRABEE	1,900	0.000319%	12,897
18309	CITY OF AURELIA	25,246	0.004234%	171,341
18310	CITY OF QUIMBY	4,729	0.000793%	32,093
18507	CHEROKEE COMMUNITY SCHOOL DISTRICT	529,968	0.088876%	3,596,878
18526	AURELIA COMMUNITY SCHOOL DISTRICT	139,721	0.023431%	948,280
18528	MARCUS-MERIDEN-CLEGHORN COMM SCH DIST	242,089	0.040598%	1,643,049
18601	NORTHWEST IOWA MULTICOUNTY JUVENILE	53,280	0.008935%	361,608
19201	CHICKASAW COUNTY	303,077	0.050826%	2,056,972
19203	CHICKASAW COUNTY AGRI	9,529	0.001598%	64,671
19206	CHICKASAW CO SOIL & WATER CONS DIST	1,526	0.000256%	10,355

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
119,514	15,762	687	2,791	3,478	(24,123)	4,734
19,840	2,617	114	463	577	(4,004)	786
140,432	18,521	808	3,280	4,088	(28,345)	5,563
5,840	770	34	136	170	(1,179)	231
579,204	76,388	3,332	13,528	16,860	(116,907)	22,944
11,452	1,510	66	267	333	(2,311)	454
40,290	5,314	232	941	1,173	(8,132)	1,596
164,362	21,677	945	3,839	4,784	(33,175)	6,511
13,954	1,840	80	326	406	(2,817)	553
43,685	5,761	251	1,020	1,271	(8,817)	1,731
9,772	1,289	56	228	284	(1,972)	387
28,178,383	3,716,314	162,079	658,160	820,239	(5,687,528)	1,116,228
1,875,030	247,289	10,785	43,795	54,580	(378,456)	74,275
8,803,263	1,161,021	50,636	205,617	256,253	(1,776,852)	348,723
8,263,945	1,089,893	47,533	193,020	240,553	(1,667,996)	327,359
1,236,021	163,013	7,109	28,870	35,979	(249,479)	48,962
315,702	41,636	1,816	7,374	9,190	(63,721)	12,506
772,159	101,836	4,441	18,035	22,476	(155,853)	30,587
1,968,006	259,551	11,320	45,967	57,287	(397,223)	77,958
10,607,201	1,398,934	61,012	247,752	308,764	(2,140,959)	420,182
3,370,751	444,552	19,388	78,730	98,118	(680,353)	133,525
105,758	13,948	608	2,470	3,078	(21,346)	4,189
17,646	2,327	101	412	513	(3,562)	699
228,145	30,089	1,312	5,329	6,641	(46,049)	9,037
32,454	4,280	187	758	945	(6,551)	1,286
1,291,878	170,380	7,431	30,174	37,605	(260,753)	51,175
40,791	5,380	235	953	1,188	(8,233)	1,616
19,745	2,604	114	461	575	(3,985)	782
199,329	26,289	1,147	4,656	5,803	(40,233)	7,896
24,369	3,214	140	569	709	(4,919)	965
323,744	42,697	1,862	7,562	9,424	(65,345)	12,824
60,639	7,997	349	1,416	1,765	(12,239)	2,402
6,796,200	896,319	39,091	158,738	197,829	(1,371,746)	269,217
1,791,749	236,305	10,306	41,850	52,156	(361,647)	70,976
3,104,495	409,437	17,857	72,511	90,368	(626,612)	122,978
683,248	90,110	3,930	15,959	19,889	(137,907)	27,065
3,886,591	512,584	22,355	90,779	113,134	(784,470)	153,959
122,194	16,116	703	2,854	3,557	(24,664)	4,840
19,566	2,581	113	457	570	(3,949)	775

Iowa Public Employees' Retirement System
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Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
19301	CITY OF FREDERICKSBURG	21,084	0.003536%	143,094
19302	CITY OF LAWLER	6,846	0.001148%	46,463
19303	CITY OF NASHUA	18,863	0.003163%	128,023
19304	CITY OF NEW HAMPTON	104,742	0.017565%	710,878
19306	CITY OF ALTA VISTA	5,433	0.000911%	36,876
19308	CITY OF NORTH WASHINGTON	179	0.000030%	1,212
19309	CITY OF BASSETT	472	0.000079%	3,205
19311	CITY OF IONIA	4,211	0.000706%	28,579
19313	LAWLER PUBLIC LIBRARY	1,200	0.000201%	8,146
19577	FREDERICKSBURG COMM SCH DIST	196,190	0.032901%	1,331,538
19579	NASHUA-PLAINFIELD COMM SCHOOL DISTRICT	406,050	0.068095%	2,755,850
19581	NEW HAMPTON COMMUNITY SCHOOL DISTRICT	556,767	0.093370%	3,778,764
20201	CLARKE COUNTY	200,131	0.033562%	1,358,280
20203	CLARKE COUNTY AGRI EXT DIST	6,123	0.001027%	41,554
20204	CLARKE COUNTY HOSPITAL	543,588	0.091160%	3,689,315
20209	CLARKE CO CHILD CARE FOOD PROGRAM	2,797	0.000469%	18,982
20301	CITY OF OSCEOLA	87,214	0.014626%	591,917
20302	CITY OF MURRAY	8,370	0.001404%	56,804
20303	CITY OF WOODBURN	643	0.000108%	4,364
20306	CITY OF WELDON	579	0.000097%	3,927
20536	MURRAY COMM SCH DIST	189,623	0.031800%	1,286,966
20539	CLARKE COMMUNITY SCHOOL DISTRICT	713,453	0.119646%	4,842,188
21201	CLAY COUNTY	286,368	0.048024%	1,943,572
21203	CLAY COUNTY AG EXTENSION SERVICE	13,450	0.002256%	91,284
21207	IOWA LAKES REGIONAL WATER	117,011	0.019623%	794,153
21208	CLAY CO SOIL & WATER CONS DIST	1,487	0.000249%	10,092
21301	CITY OF EVERLY	19,816	0.003323%	134,491
21302	SPENCER HOSPITAL	1,876,820	0.314743%	12,737,926
21303	CITY OF SPENCER	258,236	0.043306%	1,752,641
21304	CITY OF ROYAL	5,309	0.000890%	36,033
21307	CITY OF PETERSON	11,165	0.001872%	75,776
21308	CITY OF WEBB	1,371	0.000230%	9,304
21309	CITY OF DICKENS	2,438	0.000409%	16,543
21310	CITY OF FOSTORIA	2,198	0.000369%	14,919
21312	WEBB PUBLIC LIBRARY	645	0.000108%	4,375
21313	CITY OF GREENVILLE	69	0.000012%	467
21314	CITY OF ROSSIE	167	0.000028%	1,136
21529	SPENCER COMMUNITY SCHOOL DISTRICT	1,145,574	0.192113%	7,774,979
21531	CLAY CENTRAL-EVERLY COMM SCHOOL DISTRICT	179,355	0.030078%	1,217,275

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES (Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
270,373	35,658	1,555	6,315	7,870	(54,572)	10,710
87,790	11,578	505	2,051	2,556	(17,720)	3,478
241,895	31,902	1,391	5,650	7,041	(48,824)	9,582
1,343,184	177,146	7,726	31,373	39,099	(271,108)	53,207
69,677	9,189	401	1,627	2,028	(14,064)	2,760
2,290	302	13	53	66	(462)	91
6,056	799	35	141	176	(1,222)	240
53,998	7,122	311	1,261	1,572	(10,899)	2,139
15,392	2,030	89	359	448	(3,107)	610
2,515,903	331,811	14,471	58,764	73,235	(507,810)	99,662
5,207,101	686,740	29,951	121,622	151,573	(1,051,002)	206,268
7,139,868	941,644	41,068	166,765	207,833	(1,441,112)	282,831
2,566,433	338,475	14,762	59,944	74,706	(518,009)	101,664
78,516	10,355	452	1,834	2,286	(15,848)	3,110
6,970,856	919,353	40,096	162,818	202,914	(1,406,998)	276,136
35,867	4,730	206	838	1,044	(7,239)	1,421
1,118,411	147,502	6,433	26,123	32,556	(225,740)	44,304
107,329	14,155	617	2,507	3,124	(21,663)	4,252
8,245	1,087	47	193	240	(1,664)	327
7,421	979	43	173	216	(1,498)	294
2,431,685	320,704	13,987	56,797	70,784	(490,812)	96,326
9,149,179	1,206,642	52,625	213,697	266,322	(1,846,671)	362,426
3,672,326	484,326	21,123	85,774	106,897	(741,223)	145,471
172,479	22,747	992	4,029	5,021	(34,813)	6,832
1,500,529	197,898	8,631	35,048	43,679	(302,867)	59,440
19,068	2,515	110	445	555	(3,849)	755
254,116	33,514	1,462	5,935	7,397	(51,291)	10,066
24,067,954	3,174,209	138,437	562,153	700,590	(4,857,878)	953,402
3,311,567	436,747	19,048	77,348	96,396	(668,407)	131,181
68,083	8,979	392	1,590	1,982	(13,742)	2,697
143,177	18,883	824	3,344	4,168	(28,899)	5,672
17,579	2,318	101	411	512	(3,548)	696
31,258	4,122	180	730	910	(6,309)	1,238
28,189	3,718	162	658	820	(5,690)	1,117
8,266	1,090	48	193	241	(1,668)	327
882	116	5	21	26	(178)	35
2,147	283	12	50	62	(433)	85
14,690,605	1,937,475	84,499	343,127	427,626	(2,965,153)	581,938
2,300,007	303,337	13,229	53,721	66,950	(464,234)	91,110

Iowa Public Employees' Retirement System
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Regular Membership Group
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Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
21602	NORTHWEST IA PLAN & DEVELOPMENT	60,635	0.010168%	411,528
21603	NORTHWEST REGIONAL HOUSING AUTHORITY	12,235	0.002052%	83,038
21701	SPENCER MUNICIPAL UTILITIES	276,566	0.046380%	1,877,047
22201	CLAYTON COUNTY	298,051	0.049983%	2,022,861
22203	CLAYTON CO AGRICUL EXTENSION DISTRI	7,362	0.001235%	49,963
22207	CLAYTON CO SOIL & WATER CONS DIST	1,112	0.000186%	7,547
22301	CITY OF FARMERSBURG	3,454	0.000579%	23,441
22302	CITY OF GUTTENBERG	42,747	0.007169%	290,123
22303	CITY OF STRAWBERRY POINT	22,109	0.003708%	150,050
22305	CITY OF LUANA	5,804	0.000973%	39,394
22306	CITY OF ELKADER	27,353	0.004587%	185,646
22308	CITY OF MONONA	24,745	0.004150%	167,942
22309	CITY OF MCGREGOR	17,962	0.003012%	121,910
22311	CITY OF GARNAVILLO	16,149	0.002708%	109,604
22312	CITY OF MARQUETTE	17,506	0.002936%	118,814
22313	CITY OF VOLGA	5,069	0.000850%	34,402
22316	CITY OF ST OLAF	2,026	0.000340%	13,751
22319	CITY OF OSTERDOCK	67	0.000011%	454
22320	CITY OF ELKPORT	36	0.000006%	243
22323	CITY OF NORTH BUENA VISTA	304	0.000051%	2,061
22324	GUTTENBERG MUNIC HOSP	481,787	0.080796%	3,269,876
22327	CITY OF CLAYTON	833	0.000140%	5,655
22329	CITY OF GARBER	284	0.000048%	1,926
22402	CASS TOWNSHIP - CLAYTON COUNTY	429	0.000072%	2,909
22559	M F L MARMAC COMMUNITY SCHOOL DISTRICT	484,959	0.081328%	3,291,403
22564	CENTRAL COMMUNITY SCHOOL DISTRICT	268,026	0.044948%	1,819,086
22569	STARMONT COMMUNITY SCHOOL DISTRICT	371,094	0.062233%	2,518,603
22601	AEA 1 - KEYSTONE	1,191,150	0.199756%	8,084,306
22701	MCGREGOR MUNICIPAL UTILITY	11,080	0.001858%	75,199
23201	CLINTON COUNTY	673,708	0.112981%	4,572,436
23203	CLINTON CO ASSESSOR'S OFFICE	16,915	0.002837%	114,804
23204	CLINTON COUNTY AGRI	12,557	0.002106%	85,223
23206	CLINTON CO SOIL & WATER CONS DISTRICT	29	0.000005%	194
23301	CITY OF WHEATLAND	12,212	0.002048%	82,885
23303	CITY OF DEWITT	107,384	0.018008%	728,813
23306	CITY OF CHARLOTTE	4,081	0.000684%	27,699
23307	CITY OF CLINTON	477,735	0.080116%	3,242,376
23310	CITY OF LOST NATION	6,445	0.001081%	43,741
23311	CITY OF GOOSE LAKE	2,954	0.000495%	20,049

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *		
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources			
777,570	102,550	4,473	18,162	22,635	(156,945)	30,802	
156,898	20,693	902	3,665	4,567	(31,668)	6,215	
3,546,627	467,748	20,400	82,838	103,238	(715,852)	140,492	
3,822,140	504,084	21,985	89,273	111,258	(771,461)	151,406	
94,404	12,451	543	2,205	2,748	(19,055)	3,740	
14,259	1,881	82	333	415	(2,878)	565	
44,291	5,841	255	1,034	1,289	(8,940)	1,754	
548,179	72,297	3,153	12,804	15,957	(110,644)	21,715	
283,515	37,391	1,631	6,622	8,253	(57,225)	11,231	
74,434	9,817	428	1,739	2,167	(15,024)	2,949	
350,772	46,262	2,018	8,193	10,211	(70,800)	13,895	
317,321	41,850	1,825	7,412	9,237	(64,048)	12,570	
230,345	30,379	1,325	5,380	6,705	(46,493)	9,125	
207,093	27,313	1,191	4,837	6,028	(41,800)	8,204	
224,496	29,608	1,291	5,244	6,535	(45,312)	8,893	
65,001	8,573	374	1,518	1,892	(13,120)	2,575	
25,983	3,427	149	607	756	(5,244)	1,029	
859	113	5	20	25	(173)	34	
459	60	3	11	14	(93)	18	
3,894	514	22	91	113	(786)	154	
6,178,338	814,832	35,537	144,307	179,844	(1,247,036)	244,742	
10,685	1,409	61	250	311	(2,157)	423	
3,639	480	21	85	106	(734)	144	
5,497	725	32	128	160	(1,109)	218	
6,219,014	820,197	35,771	145,257	181,028	(1,255,246)	246,353	
3,437,112	453,304	19,770	80,280	100,050	(693,747)	136,154	
4,758,830	627,620	27,372	111,152	138,524	(960,523)	188,511	
15,275,069	2,014,557	87,861	356,779	444,640	(3,083,122)	605,090	
142,086	18,739	817	3,319	4,136	(28,679)	5,628	
8,639,489	1,139,421	49,694	201,792	251,486	(1,743,795)	342,235	
216,919	28,608	1,248	5,067	6,315	(43,783)	8,593	
161,026	21,237	926	3,761	4,687	(32,502)	6,379	
367	48	2	9	11	(74)	15	
156,609	20,654	901	3,658	4,559	(31,610)	6,204	
1,377,071	181,615	7,921	32,164	40,085	(277,948)	54,550	
52,336	6,902	301	1,222	1,523	(10,563)	2,073	
6,126,378	807,979	35,238	143,093	178,331	(1,236,549)	242,684	
82,647	10,900	475	1,930	2,405	(16,682)	3,274	
37,882	4,996	218	885	1,103	(7,646)	1,501	

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Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
23312	CITY OF GRAND MOUND	6,952	0.001166%	47,185
23313	CITY OF CALAMUS	6,531	0.001095%	44,323
23314	CLINTON CITY ASSESSOR	18,011	0.003021%	122,242
23315	CITY OF DELMAR	5,400	0.000906%	36,647
23316	CITY OF CAMANCHE	50,436	0.008458%	342,308
23318	CITY OF TORONTO	647	0.000108%	4,388
23319	CITY OF WELTON	1,917	0.000322%	13,012
23320	CITY OF LOW MOOR	1,948	0.000327%	13,219
23321	CITY OF ANDOVER	446	0.000075%	3,025
23322	CALAMUS PUB LIBRARY	423	0.000071%	2,871
23328	CITY OF CLINTON IA HOUSING AUTH	58,665	0.009838%	398,155
23569	CAMANCHE COMMUNITY SCHOOL DISTRICT	570,628	0.095694%	3,872,834
23570	CALAMUS WHEATLAND CSD	285,788	0.047927%	1,939,635
23572	CLINTON COMMUNITY SCHOOL DISTRICT	2,201,302	0.369159%	14,940,176
23573	CENTRAL CLINTON COMMUNITY SCHOOL DIST	777,015	0.130306%	5,273,577
23574	NORTHEAST COMMUNITY SCHOOL DISTRICT	415,202	0.069630%	2,817,965
23577	DELWOOD COMM SCH DIST	100,754	0.016896%	683,812
23602	CLINTON CO AREA SOLID WASTE AGCY	21,589	0.003621%	146,526
23701	ELWOOD COMMUNITY SANITARY DISTRICT	85	0.000014%	574
24201	CRAWFORD COUNTY	383,136	0.064252%	2,600,333
24203	CRAWFORD COUNTY AGRI	8,344	0.001399%	56,628
24204	CRAWFORD COUNTY MEMORIAL HOSPITAL	1,085,532	0.182044%	7,367,476
24205	CRAWFORD CO ASSESSOR	16,356	0.002743%	111,010
24301	CITY OF DENISON	114,767	0.019246%	778,919
24302	CITY OF WESTSIDE	4,201	0.000705%	28,514
24303	CITY OF MANILLA	29,247	0.004905%	198,496
24305	CITY OF CHARTER OAK	11,109	0.001863%	75,400
24306	CITY OF DOW CITY	6,639	0.001113%	45,057
24307	CITY OF VAIL	5,767	0.000967%	39,141
24308	CITY OF DELOIT	3,375	0.000566%	22,905
24310	CITY OF SCHLESWIG	8,876	0.001489%	60,241
24311	CITY OF ARION	188	0.000031%	1,273
24312	CITY OF RICKETTS	1,024	0.000172%	6,947
24315	CITY OF KIRON	2,388	0.000401%	16,210
24316	CITY OF BUCK GROVE	66	0.000011%	449
24317	CITY OF ASPINWALL	107	0.000018%	727
24536	DENISON COMMUNITY SCHOOL DISTRICT	1,234,665	0.207054%	8,379,641
24539	SCHLESWIG COMM SCH DIST	121,917	0.020445%	827,445
24540	AR WE VA COMM SCH DIST	168,508	0.028259%	1,143,659

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
89,155	11,758	513	2,082	2,595	(17,995)	3,532
83,747	11,045	482	1,956	2,438	(16,903)	3,317
230,973	30,462	1,329	5,395	6,724	(46,620)	9,150
69,244	9,132	398	1,617	2,015	(13,976)	2,743
646,782	85,301	3,720	15,107	18,827	(130,547)	25,621
8,292	1,094	48	194	242	(1,674)	328
24,587	3,243	141	574	715	(4,963)	974
24,978	3,294	144	583	727	(5,041)	989
5,715	754	33	133	166	(1,154)	226
5,424	715	31	127	158	(1,095)	215
752,302	99,218	4,327	17,571	21,898	(151,845)	29,801
7,317,611	965,085	42,090	170,917	213,007	(1,476,987)	289,872
3,664,887	483,345	21,080	85,600	106,680	(739,721)	145,177
28,229,043	3,722,996	162,371	659,344	821,715	(5,697,753)	1,118,234
9,964,276	1,314,141	57,314	232,735	290,049	(2,011,190)	394,714
5,324,467	702,219	30,626	124,363	154,989	(1,074,691)	210,918
1,292,044	170,402	7,432	30,178	37,610	(260,786)	51,182
276,857	36,513	1,592	6,467	8,059	(55,881)	10,967
1,085	143	6	25	31	(219)	43
4,913,256	647,986	28,261	114,759	143,020	(991,692)	194,628
106,997	14,111	615	2,499	3,114	(21,596)	4,238
13,920,640	1,835,928	80,070	325,143	405,213	(2,809,743)	551,437
209,751	27,663	1,206	4,899	6,105	(42,336)	8,309
1,471,745	194,102	8,465	34,375	42,840	(297,057)	58,300
53,876	7,106	310	1,258	1,568	(10,874)	2,134
375,053	49,464	2,157	8,760	10,917	(75,701)	14,857
142,465	18,789	819	3,328	4,147	(28,755)	5,643
85,134	11,228	490	1,988	2,478	(17,184)	3,372
73,957	9,754	425	1,727	2,152	(14,927)	2,930
43,279	5,708	249	1,011	1,260	(8,735)	1,714
113,824	15,012	655	2,659	3,314	(22,974)	4,509
2,405	317	14	56	70	(485)	95
13,126	1,731	75	307	382	(2,649)	520
30,629	4,040	176	715	891	(6,182)	1,213
848	112	5	20	25	(171)	34
1,374	181	8	32	40	(277)	54
15,833,097	2,088,153	91,070	369,812	460,882	(3,195,754)	627,195
1,563,435	206,194	8,993	36,517	45,510	(315,564)	61,932
2,160,912	284,992	12,429	50,472	62,901	(436,159)	85,600

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
24541	CHARTER OAK-UTE COMMUNITY SCHOOL DIST	185,033	0.031030%	1,255,817
24701	DENISON MUNICIPAL UTILITIES	143,559	0.024075%	974,328
25201	DALLAS COUNTY	758,029	0.127122%	5,144,720
25203	DALLAS COUNTY AGRI	26,139	0.004384%	177,405
25204	DALLAS COUNTY HOSPITAL	373,816	0.062689%	2,537,080
25301	CITY OF WOODWARD	20,186	0.003385%	136,999
25302	CITY OF DAWSON	1,000	0.000168%	6,788
25303	CITY OF MINBURN	8,636	0.001448%	58,612
25304	CITY OF REDFIELD	13,879	0.002328%	94,197
25305	CITY OF VAN METER	22,309	0.003741%	151,409
25306	CITY OF DALLAS CENTER	26,553	0.004453%	180,215
25308	CITY OF PERRY	149,297	0.025037%	1,013,277
25311	CITY OF DEXTER	6,776	0.001136%	45,987
25312	CITY OF ADEL	58,075	0.009739%	394,155
25314	CITY OF GRANGER	23,940	0.004015%	162,483
25315	CITY OF WAUKEE	328,999	0.055173%	2,232,909
25316	CITY OF LINDEN	750	0.000126%	5,091
25318	CITY OF DE SOTO	15,229	0.002554%	103,361
25320	CITY OF BOUTON	899	0.000151%	6,099
25545	VAN METER COMMUNITY SCHOOL DISTRICT	324,444	0.054409%	2,201,994
25546	WAUKEE COMMUNITY SCHOOL DIST	3,978,912	0.667265%	27,004,770
25550	DALLAS CENTER GRIMES COMM SCHOOL DIST	1,226,602	0.205702%	8,324,917
25553	PERRY COMMUNITY SCHOOL DISTRICT	1,058,233	0.177466%	7,182,196
25556	WOODWARD-GRANGER CSD	552,172	0.092599%	3,747,577
25559	ADEL-DESOTO-MINBURN CSD	833,692	0.139810%	5,658,244
25701	PERRY WATER WORKS	43,909	0.007364%	298,008
25702	XENIA RURAL WATER DISTRICT	113,618	0.019054%	771,119
25704	SOUTH DALLAS COUNTY LANDFILL AGCY	11,918	0.001999%	80,888
26201	DAVIS COUNTY	146,980	0.024649%	997,547
26203	DAVIS COUNTY HOSPITAL	606,565	0.101721%	4,116,743
26204	DAVIS COUNTY AGRI	4,211	0.000706%	28,580
26205	DAVIS CO ASSESSOR	8,584	0.001440%	58,260
26207	DAVIS SOIL & WATER CONS DIST	4,740	0.000795%	32,170
26301	CITY OF BLOOMFIELD	77,006	0.012914%	522,640
26303	CITY OF FLORIS	153	0.000026%	1,037
26304	CITY OF DRAKESVILLE	64	0.000011%	437
26305	CITY OF PULASKI	321	0.000054%	2,182
26572	DAVIS COUNTY COMMUNITY SCHOOL DISTRICT	722,214	0.121116%	4,901,648
27201	DECATUR COUNTY	246,586	0.041353%	1,673,576

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
2,372,831	312,942	13,648	55,422	69,070	(478,933)	93,995
1,840,966	242,796	10,589	42,999	53,588	(371,581)	72,926
9,720,804	1,282,031	55,913	227,048	282,961	(1,962,048)	385,069
335,203	44,208	1,928	7,829	9,757	(67,657)	13,278
4,793,742	632,224	27,573	111,967	139,540	(967,569)	189,894
258,856	34,139	1,489	6,046	7,535	(52,247)	10,254
12,826	1,692	74	300	374	(2,589)	508
110,746	14,606	637	2,587	3,224	(22,353)	4,387
177,983	23,473	1,024	4,157	5,181	(35,924)	7,050
286,082	37,730	1,646	6,682	8,328	(57,743)	11,333
340,512	44,908	1,959	7,953	9,912	(68,729)	13,489
1,914,559	252,502	11,012	44,718	55,730	(386,435)	75,841
86,892	11,460	500	2,030	2,530	(17,538)	3,442
744,744	98,221	4,284	17,395	21,679	(150,319)	29,501
307,008	40,490	1,766	7,171	8,937	(61,966)	12,161
4,219,020	556,427	24,267	98,543	122,810	(851,567)	167,128
9,619	1,269	55	225	280	(1,942)	381
195,298	25,757	1,123	4,562	5,685	(39,419)	7,736
11,524	1,520	66	269	335	(2,326)	456
4,160,606	548,723	23,931	97,179	121,110	(839,777)	164,814
51,024,755	6,729,415	293,489	1,191,781	1,485,270	(10,298,842)	2,021,239
15,729,697	2,074,516	90,476	367,397	457,873	(3,174,884)	623,099
13,570,558	1,789,757	78,057	316,967	395,024	(2,739,083)	537,569
7,080,942	933,872	40,729	165,389	206,118	(1,429,218)	280,497
10,691,093	1,409,998	61,494	249,711	311,205	(2,157,891)	423,505
563,078	74,262	3,239	13,152	16,391	(113,652)	22,305
1,457,008	192,158	8,381	34,031	42,412	(294,083)	57,716
152,836	20,157	879	3,570	4,449	(30,848)	6,054
1,884,836	248,582	10,841	44,024	54,865	(380,436)	74,664
7,778,470	1,025,866	44,741	181,681	226,422	(1,570,007)	308,128
54,001	7,122	311	1,261	1,572	(10,900)	2,139
110,080	14,518	633	2,571	3,204	(22,219)	4,361
60,784	8,017	350	1,420	1,770	(12,269)	2,408
987,514	130,239	5,680	23,065	28,745	(199,320)	39,118
1,959	258	11	46	57	(395)	78
825	109	5	19	24	(166)	33
4,123	544	24	96	120	(832)	163
9,261,526	1,221,459	53,271	216,321	269,592	(1,869,347)	366,876
3,162,174	417,044	18,189	73,859	92,048	(638,254)	125,263

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
27203	DECATUR COUNTY AGRI	4,036	0.000677%	27,389
27204	DECATUR COUNTY HOSPITAL	272,294	0.045664%	1,848,052
27301	CITY OF LAMONI	21,178	0.003552%	143,734
27302	CITY OF LEON	40,933	0.006864%	277,809
27305	CITY OF DAVIS CITY	1,159	0.000194%	7,869
27306	CITY OF GARDEN GROVE	2,203	0.000369%	14,951
27312	CITY OF GRAND RIVER	1,060	0.000178%	7,197
27313	CITY OF DECATUR CITY	544	0.000091%	3,691
27314	CITY OF VAN WERT	475	0.000080%	3,225
27315	CITY OF LEROY	96	0.000016%	649
27316	LOW RENT HOUSING AGENCY OF LEON	3,133	0.000525%	21,263
27554	MORMON TRAIL COMMUNITY SCHOOL DISTRICT	141,655	0.023756%	961,406
27555	LAMONI COMM SCH DIST	215,750	0.036181%	1,464,289
27556	CENTRAL DECATUR COMMUNITY SCHOOL DIST	408,527	0.068510%	2,772,661
27601	WAYNE RINGGOLD DECATUR SOLID WASTE	12,999	0.002180%	88,221
27701	LAMONI MUNICIPAL UTILITIES	61,471	0.010309%	417,200
28201	DELAWARE COUNTY	307,725	0.051606%	2,088,520
28203	DELAWARE COUNTY AGRICULTURAL COMMISSION	10,742	0.001801%	72,907
28204	REGIONAL MEDICAL CENTER	1,715,747	0.287731%	11,644,727
28207	DELAWARE CO SOIL & WATER CONS DIST	5,687	0.000954%	38,599
28301	CITY OF EDGEWOOD	14,527	0.002436%	98,593
28302	CITY OF HOPKINTON	8,469	0.001420%	57,476
28303	CITY OF COLESBURG	6,503	0.001091%	44,139
28304	CITY OF MANCHESTER	106,552	0.017869%	723,163
28305	CITY OF EARLVILLE	12,552	0.002105%	85,190
28309	CITY OF DELHI	10,644	0.001785%	72,241
28310	CITY OF RYAN	6,453	0.001082%	43,795
28312	CITY OF GREELEY	1,245	0.000209%	8,450
28314	CITY OF DELAWARE	321	0.000054%	2,182
28315	CITY OF MASONVILLE	536	0.000090%	3,636
28317	CITY OF DUNDEE	911	0.000153%	6,182
28534	MAQUOKETA VALLEY COMMUNITY SCHOOL DIST	394,143	0.066098%	2,675,037
28535	WEST DELAWARE COUNTY COMM SCH DIST	857,129	0.143741%	5,817,313
28536	EDGEWOOD-COLESBURG COMMUNITY SCHOOL DIST	301,945	0.050636%	2,049,290
28601	DELAWARE COUNTY ECONOMIC DEVELOPMENT CO	6,883	0.001154%	46,713
28701	HOPKINTON MUNICIPAL UTILITIES	11,150	0.001870%	75,675
29201	DES MOINES COUNTY	507,305	0.085075%	3,443,066
29203	DES MOINES COUNTY DRAINAGE DIST 7	5,677	0.000952%	38,528
29204	DES MOINES COUNTY AGRI	4,649	0.000780%	31,555

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
51,751	6,825	298	1,209	1,507	(10,445)	2,050
3,491,843	460,523	20,085	81,559	101,644	(704,794)	138,322
271,582	35,818	1,562	6,343	7,905	(54,816)	10,758
524,912	69,228	3,019	12,260	15,279	(105,948)	20,793
14,869	1,961	86	347	433	(3,001)	589
28,249	3,726	162	660	822	(5,702)	1,119
13,598	1,793	78	318	396	(2,745)	539
6,974	920	40	163	203	(1,408)	276
6,093	804	35	142	177	(1,230)	241
1,226	162	7	29	36	(247)	49
40,175	5,299	231	938	1,169	(8,109)	1,591
1,816,549	239,576	10,449	42,429	52,878	(366,653)	71,959
2,766,732	364,891	15,914	64,622	80,536	(558,438)	109,598
5,238,865	690,929	30,133	122,364	152,497	(1,057,413)	207,527
166,691	21,984	959	3,893	4,852	(33,645)	6,603
788,288	103,964	4,534	18,412	22,946	(159,108)	31,226
3,946,200	520,446	22,698	92,171	114,869	(796,502)	156,320
137,755	18,168	792	3,218	4,010	(27,805)	5,457
22,002,384	2,901,791	126,556	513,908	640,464	(4,440,964)	871,578
72,932	9,619	419	1,703	2,122	(14,721)	2,889
186,289	24,569	1,072	4,351	5,423	(37,601)	7,379
108,599	14,323	625	2,537	3,162	(21,920)	4,302
83,399	10,999	480	1,948	2,428	(16,833)	3,304
1,366,397	180,208	7,859	31,915	39,774	(275,794)	54,127
160,964	21,229	926	3,760	4,686	(32,489)	6,376
136,497	18,002	785	3,188	3,973	(27,551)	5,407
82,749	10,913	476	1,933	2,409	(16,702)	3,278
15,967	2,106	92	373	465	(3,223)	632
4,123	544	24	96	120	(832)	163
6,871	906	40	160	200	(1,387)	272
11,681	1,541	67	273	340	(2,358)	463
5,054,408	666,602	29,072	118,055	147,127	(1,020,182)	200,220
10,991,650	1,449,637	63,223	256,731	319,954	(2,218,556)	435,411
3,872,076	510,670	22,272	90,440	112,712	(781,540)	153,384
88,264	11,641	508	2,062	2,570	(17,815)	3,496
142,985	18,858	822	3,340	4,162	(28,860)	5,664
6,505,577	857,990	37,419	151,950	189,369	(1,313,086)	257,705
72,798	9,601	419	1,700	2,119	(14,694)	2,884
59,622	7,863	343	1,393	1,736	(12,034)	2,362

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
29302	CITY OF MEDIAPOLIS	27,510	0.004613%	186,710
29303	CITY OF BURLINGTON	582,101	0.097619%	3,950,705
29305	CITY OF WEST BURLINGTON	63,153	0.010591%	428,619
29306	CITY OF DANVILLE	13,574	0.002276%	92,128
29307	CITY OF MIDDLETOWN	7,292	0.001223%	49,492
29309	LOW RENT HOUSING AGENCY OF BURLINGTON	39,415	0.006610%	267,510
29506	WEST BURLINGTON INDEPENDENT SCHOOL DIST	418,980	0.070263%	2,843,606
29542	DANVILLE COMMUNITY SCHOOL DISTRICT	325,226	0.054540%	2,207,299
29543	MEDIAPOLIS COMM SCH DIST	477,900	0.080144%	3,243,497
29544	BURLINGTON COMMUNITY SCHOOL DISTRICT	2,375,098	0.398305%	16,119,725
29546	SOUTHEASTERN COMMUNITY COLLEGE	737,933	0.123752%	5,008,331
29603	SOUTHEAST IOWA REGIONAL HOUSING	5,242	0.000879%	35,580
29604	DES MOINES CO REG SOLID WASTE COMM	77,569	0.013008%	526,460
29701	BURLINGTON MUNICIPAL WATERWORKS	29,419	0.004933%	199,663
30201	DICKINSON COUNTY	302,959	0.050806%	2,056,171
30203	ISU DICKINSON COUNTY EXTENSION OFFICE	10,224	0.001715%	69,389
30204	LAKES REGIONAL HEALTHCARE	886,741	0.148707%	6,018,290
30207	DICKINSON CO SOIL & WATER CONS DIST	12,936	0.002169%	87,798
30301	CITY OF SPIRIT LAKE	125,617	0.021066%	852,562
30302	CITY OF ARNOLDS PARK	35,825	0.006008%	243,145
30303	CITY OF TERRIL	6,930	0.001162%	47,037
30304	CITY OF SUPERIOR	3,109	0.000521%	21,103
30305	CITY OF LAKE PARK	22,823	0.003827%	154,898
30306	CITY OF OKOBOJI	21,911	0.003674%	148,710
30307	CITY OF MILFORD	44,036	0.007385%	298,872
30310	THE IOWA GREAT LAKES SANITARY DISTR	70,039	0.011746%	475,353
30313	CITY OF ORLEANS	818	0.000137%	5,549
30314	CITY OF WAHPETON	11,920	0.001999%	80,898
30315	CITY OF WEST OKOBOJI	10,219	0.001714%	69,359
30317	L H A OF SPIRIT LAKE	4,197	0.000704%	28,486
30401	CENTER GROVE TOWNSHIP - DICKINSON COUNTY	455	0.000076%	3,091
30524	SPIRIT LAKE COMMUNITY SCHOOL DISTRICT	662,722	0.111139%	4,497,875
30528	HARRIS LAKE PARK COMM SCH DIST	181,914	0.030507%	1,234,647
30529	OKOBOJI COMMUNITY SCHOOL DISTRICT	549,341	0.092125%	3,728,360
30602	CENTRAL WATER SYSTEM APK OKJ	9,181	0.001540%	62,308
30701	MILFORD MUNICIPAL UTILITIES	39,141	0.006564%	265,647
30702	LAKE PARK MUNICIPAL UTILITIES	20,661	0.003465%	140,227
31201	DUBUQUE COUNTY	1,234,626	0.207047%	8,379,374
31203	DUBUQUE COUNTY AGRICULTURAL EXTENSION	12,857	0.002156%	87,262

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
352,784	46,527	2,029	8,240	10,269	(71,206)	13,975
7,464,747	984,490	42,937	174,354	217,291	(1,506,685)	295,700
809,863	106,809	4,658	18,916	23,574	(163,463)	32,081
174,073	22,958	1,001	4,066	5,067	(35,135)	6,896
93,515	12,333	538	2,184	2,722	(18,875)	3,704
505,452	66,662	2,907	11,806	14,713	(102,021)	20,022
5,372,913	708,608	30,904	125,495	156,399	(1,084,469)	212,837
4,170,630	550,045	23,989	97,413	121,402	(841,800)	165,211
6,128,496	808,258	35,251	143,143	178,394	(1,236,976)	242,768
30,457,767	4,016,932	175,190	711,400	886,590	(6,147,599)	1,206,521
9,463,100	1,248,044	54,431	221,029	275,460	(1,910,033)	374,861
67,227	8,866	387	1,570	1,957	(13,569)	2,663
994,731	131,190	5,722	23,234	28,956	(200,777)	39,404
377,257	49,755	2,170	8,812	10,982	(76,146)	14,944
3,885,078	512,385	22,347	90,743	113,090	(784,165)	153,899
131,108	17,291	754	3,062	3,816	(26,463)	5,194
11,371,390	1,499,719	65,407	265,601	331,008	(2,295,203)	450,454
165,892	21,879	954	3,875	4,829	(33,484)	6,571
1,610,892	212,453	9,266	37,625	46,891	(325,143)	63,812
459,415	60,590	2,643	10,731	13,374	(92,728)	18,199
88,875	11,721	511	2,076	2,587	(17,939)	3,521
39,873	5,259	229	931	1,160	(8,048)	1,579
292,675	38,600	1,683	6,836	8,519	(59,074)	11,594
280,983	37,058	1,616	6,563	8,179	(56,714)	11,131
564,711	74,477	3,248	13,190	16,438	(113,981)	22,370
898,166	118,455	5,166	20,978	26,144	(181,286)	35,579
10,484	1,383	60	245	305	(2,116)	415
152,854	20,159	879	3,570	4,449	(30,852)	6,055
131,053	17,284	754	3,061	3,815	(26,452)	5,191
53,823	7,098	310	1,257	1,567	(10,864)	2,132
5,840	770	34	136	170	(1,179)	231
8,498,608	1,120,841	48,883	198,501	247,384	(1,715,360)	336,655
2,332,831	307,666	13,418	54,488	67,906	(470,859)	92,410
7,044,632	929,083	40,520	164,541	205,061	(1,421,889)	279,058
117,730	15,527	677	2,750	3,427	(23,763)	4,664
501,933	66,198	2,887	11,724	14,611	(101,310)	19,883
264,955	34,944	1,524	6,189	7,713	(53,479)	10,496
15,832,592	2,088,086	91,068	369,801	460,869	(3,195,652)	627,175
164,879	21,745	948	3,851	4,799	(33,279)	6,531

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
31204	DUBUQUE COUNTY ASSESSOR	30,379	0.005095%	206,180
31205	CITY ASSESSORS OFFICE DUBUQUE CO	31,778	0.005329%	215,673
31209	DUBUQUE SOIL & WATER CONS DIST	7,588	0.001272%	51,498
31301	CITY OF CASCADE	25,618	0.004296%	173,871
31302	CITY OF WORTHINGTON	8,804	0.001476%	59,750
31303	CITY OF FARLEY	12,746	0.002137%	86,505
31305	CITY OF DUBUQUE	2,222,095	0.372646%	15,081,299
31306	CITY OF DYERSVILLE	64,763	0.010861%	439,547
31307	CITY OF EPWORTH	13,456	0.002257%	91,327
31308	CITY OF NEW VIENNA	6,680	0.001120%	45,336
31310	CITY OF BANKSTON	72	0.000012%	485
31311	CITY OF PEOSTA	36,657	0.006147%	248,793
31312	CITY OF CENTRALIA	80	0.000013%	546
31313	CITY OF LUXEMBURG	3,023	0.000507%	20,514
31314	CITY OF BERNARD	2,415	0.000405%	16,390
31316	CITY OF SHERRILL	925	0.000155%	6,279
31317	CITY OF GRAF	137	0.000023%	927
31318	CITY OF HOLY CROSS	2,550	0.000428%	17,308
31319	CITY OF ASBURY	59,523	0.009982%	403,980
31320	CITY OF RICKARDSVILLE	661	0.000111%	4,487
31321	CITY OF ZWINGLE	536	0.000090%	3,636
31322	CITY OF DURANGO	27	0.000004%	182
31551	DUBUQUE COMMUNITY SCHOOL DISTRICT	6,225,497	1.044018%	42,252,286
31553	WESTERN DUBUQUE COMMUNITY SCHOOL DIST	1,691,996	0.283748%	11,483,529
31602	EAST CENTRAL INTERGOVERNMENTAL ASSOC	241,476	0.040496%	1,638,891
31703	CASCADE MUNICIPAL ELECTRIC AND GAS	26,931	0.004516%	182,777
32201	EMMET COUNTY	227,788	0.038200%	1,545,989
32203	EMMET CO AGR EXT DIST	7,875	0.001321%	53,450
32301	CITY OF ARMSTRONG	10,088	0.001692%	68,465
32302	CITY OF RINGSTED	7,148	0.001199%	48,516
32303	CITY OF ESTHERVILLE	196,063	0.032880%	1,330,675
32307	CITY OF DOLLIVER	536	0.000090%	3,636
32308	CITY OF WALLINGFORD	631	0.000106%	4,286
32309	CITY OF GRUVER	357	0.000060%	2,424
32507	ARMSTRONG RINGSTED COMM SCH DIST	148,248	0.024861%	1,006,157
32521	ESTHERVILLE LINCOLN CENTRAL CSD	724,247	0.121456%	4,915,447
32525	IOWA LAKES COMMUNITY COLLEGE	475,230	0.079696%	3,225,373
32601	EMMET COUNTY COUNCIL GOVTS	7,383	0.001238%	50,106
33201	FAYETTE COUNTY	366,090	0.061393%	2,484,644

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
389,572	51,379	2,241	9,099	11,340	(78,631)	15,432
407,508	53,744	2,344	9,518	11,862	(82,252)	16,143
97,305	12,833	560	2,273	2,833	(19,640)	3,855
328,524	43,328	1,890	7,673	9,563	(66,309)	13,014
112,896	14,889	649	2,637	3,286	(22,787)	4,472
163,449	21,557	940	3,818	4,758	(32,991)	6,475
28,495,690	3,758,162	163,904	665,572	829,476	(5,751,573)	1,128,797
830,511	109,532	4,777	19,398	24,175	(167,631)	32,899
172,560	22,758	993	4,030	5,023	(34,830)	6,836
85,662	11,298	493	2,001	2,494	(17,290)	3,393
917	121	5	21	26	(185)	36
470,088	61,998	2,704	10,980	13,684	(94,883)	18,622
1,031	136	6	24	30	(208)	41
38,761	5,112	223	905	1,128	(7,824)	1,535
30,969	4,084	178	723	901	(6,251)	1,227
11,864	1,565	68	277	345	(2,395)	470
1,752	231	10	41	51	(354)	69
32,704	4,313	188	764	952	(6,601)	1,295
763,308	100,669	4,390	17,829	22,219	(154,066)	30,237
8,479	1,118	49	198	247	(1,711)	336
6,871	906	40	160	200	(1,387)	272
344	45	2	8	10	(69)	14
79,834,507	10,528,997	459,200	1,864,689	2,323,889	(16,113,805)	3,162,477
21,697,805	2,861,621	124,804	506,794	631,598	(4,379,487)	859,513
3,096,638	408,401	17,812	72,328	90,140	(625,026)	122,667
345,352	45,547	1,986	8,066	10,052	(69,706)	13,680
2,921,102	385,250	16,802	68,228	85,030	(589,596)	115,713
100,993	13,319	581	2,359	2,940	(20,384)	4,001
129,362	17,061	744	3,022	3,766	(26,110)	5,124
91,670	12,090	527	2,141	2,668	(18,503)	3,631
2,514,274	331,596	14,462	58,726	73,188	(507,481)	99,598
6,871	906	40	160	200	(1,387)	272
8,098	1,068	47	189	236	(1,634)	321
4,581	604	26	107	133	(925)	181
1,901,106	250,728	10,935	44,404	55,339	(383,719)	75,308
9,287,598	1,224,898	53,421	216,930	270,351	(1,874,610)	367,909
6,094,252	803,742	35,054	142,343	177,397	(1,230,064)	241,411
94,675	12,486	545	2,211	2,756	(19,109)	3,750
4,694,666	619,157	27,003	109,653	136,656	(947,572)	185,969

Iowa Public Employees' Retirement System
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Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
33203	FAYETTE COUNTY AGRI EXTENSION DISTRICT	7,958	0.001335%	54,011
33206	FAYETTE CO SOIL & WATER CONS DIST	1,851	0.000310%	12,560
33301	CITY OF OELWEIN	125,264	0.021007%	850,164
33302	CITY OF WEST UNION	44,791	0.007511%	303,996
33303	CITY OF WAUCOMA	3,124	0.000524%	21,204
33305	CITY OF FAYETTE	28,239	0.004736%	191,660
33306	CITY OF CLERMONT	9,425	0.001581%	63,970
33307	CITY OF ELGIN	10,217	0.001713%	69,343
33308	CITY OF HAWKEYE	5,845	0.000980%	39,673
33309	CITY OF WESTGATE	1,364	0.000229%	9,256
33310	CITY OF ARLINGTON	6,521	0.001094%	44,261
33311	CITY OF MAYNARD	7,571	0.001270%	51,386
33316	CITY OF RANDALIA	177	0.000030%	1,200
33317	CITY OF ST LUCAS	968	0.000162%	6,567
33321	CITY OF WADENA	2,609	0.000437%	17,705
33324	WESTGATE PUBLIC LIBRARY	508	0.000085%	3,446
33564	NORTH FAYETTE COMMUNITY SCHOOL DISTRICT	431,969	0.072441%	2,931,759
33565	WEST CENTRAL COMMUNITY SCHOOL DISTRICT	177,954	0.029843%	1,207,767
33566	OELWEIN COMMUNITY SCHOOL DISTRICT	732,059	0.122767%	4,968,468
33567	VALLEY COMMUNITY SCHOOL DISTRICT	231,469	0.038817%	1,570,971
33570	TURKEY VALLEY COMMUNITY SCHOOL DISTRICT	262,819	0.044075%	1,783,744
34201	FLOYD COUNTY	354,131	0.059388%	2,403,478
34203	FLOYD COUNTY AGRICULTURAL EXTENSION OFF.	11,509	0.001930%	78,113
34205	FLOYD COUNTY MEMORIAL HOSP	746,833	0.125244%	5,068,733
34302	CITY OF CHARLES CITY	173,972	0.029175%	1,180,747
34303	CITY OF ROCKFORD	15,344	0.002573%	104,137
34305	CITY OF NORA SPRINGS	12,851	0.002155%	87,217
34306	CITY OF FLOYD	5,881	0.000986%	39,912
34309	CITY OF RUDD	5,005	0.000839%	33,967
34311	CITY OF MARBLE ROCK	5,933	0.000995%	40,267
34314	CITY OF COLWELL	402	0.000067%	2,728
34529	RUDD ROCKFORD MARBLE ROCK COMM SCH DIST	275,806	0.046253%	1,871,885
34530	CHARLES CITY COMMUNITY SCHOOL DISTRICT	935,761	0.156927%	6,350,982
34601	FLOYD-MITCHELL-CHICKASAW SOLID WASTE MANGT	12,983	0.002177%	88,118
34701	ROCKFORD MUNIC LIGHT PLANT	9,064	0.001520%	61,517
35201	FRANKLIN COUNTY	343,128	0.057543%	2,328,800
35203	FRANKLIN CO AGRI EXT DIST	10,880	0.001825%	73,845
35205	FRANKLIN GEN HOSP	484,935	0.081324%	3,291,240
35207	FRANKLIN CO SOIL & WATER CONS DIST	626	0.000105%	4,249

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
102,052	13,459	587	2,384	2,971	(20,598)	4,043
23,732	3,130	137	554	691	(4,790)	940
1,606,362	211,856	9,240	37,520	46,760	(324,228)	63,633
574,391	75,754	3,304	13,416	16,720	(115,935)	22,753
40,064	5,284	230	936	1,166	(8,086)	1,587
362,137	47,761	2,083	8,458	10,541	(73,094)	14,345
120,870	15,941	695	2,823	3,518	(24,396)	4,788
131,021	17,280	754	3,060	3,814	(26,445)	5,190
74,961	9,886	431	1,751	2,182	(15,130)	2,969
17,489	2,307	101	408	509	(3,530)	693
83,630	11,030	481	1,953	2,434	(16,880)	3,313
97,093	12,805	558	2,268	2,826	(19,597)	3,846
2,268	299	13	53	66	(458)	90
12,409	1,637	71	290	361	(2,505)	492
33,453	4,412	192	781	973	(6,752)	1,325
6,511	859	37	152	189	(1,314)	258
5,539,477	730,576	31,863	129,385	161,248	(1,118,089)	219,435
2,282,041	300,968	13,126	53,301	66,427	(460,607)	90,398
9,387,781	1,238,110	53,998	219,270	273,268	(1,894,831)	371,877
2,968,305	391,476	17,073	69,330	86,403	(599,123)	117,583
3,370,334	444,497	19,386	78,721	98,107	(680,268)	133,509
4,541,304	598,931	26,121	106,071	132,192	(916,617)	179,894
147,592	19,465	849	3,447	4,296	(29,790)	5,847
9,577,228	1,263,096	55,087	223,695	278,782	(1,933,069)	379,382
2,230,988	294,234	12,832	52,109	64,941	(450,303)	88,376
196,763	25,950	1,132	4,596	5,728	(39,715)	7,794
164,795	21,734	948	3,849	4,797	(33,262)	6,528
75,412	9,946	434	1,761	2,195	(15,221)	2,987
64,180	8,464	369	1,499	1,868	(12,954)	2,542
76,084	10,034	438	1,777	2,215	(15,357)	3,014
5,154	680	30	120	150	(1,040)	204
3,536,874	466,462	20,344	82,611	102,955	(713,883)	140,106
12,000,002	1,582,624	69,023	280,283	349,306	(2,422,082)	475,355
166,496	21,958	958	3,889	4,847	(33,606)	6,595
116,234	15,330	669	2,715	3,384	(23,461)	4,604
4,400,202	580,322	25,310	102,775	128,085	(888,137)	174,305
139,529	18,402	803	3,259	4,062	(28,163)	5,527
6,218,706	820,156	35,769	145,250	181,019	(1,255,184)	246,341
8,029	1,059	46	188	234	(1,621)	318

Iowa Public Employees' Retirement System
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Regular Membership Group
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Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
35301	CITY OF HAMPTON	85,068	0.014266%	577,354
35302	CITY OF LATIMER	6,156	0.001032%	41,782
35303	HAMPTON PUB LIBRARY	11,860	0.001989%	80,494
35305	CITY OF COULTER	1,006	0.000169%	6,825
35308	CITY OF ALEXANDER	1,587	0.000266%	10,772
35309	CITY OF SHEFFIELD	13,462	0.002258%	91,368
35310	CITY OF GENEVA	906	0.000152%	6,146
35311	CITY OF HANSELL	748	0.000125%	5,074
35312	CITY OF POPEJOY	143	0.000024%	970
35313	ALEXANDER PUB LIBRARY	928	0.000156%	6,295
35314	COULTER PUBLIC LIBRARY	1,326	0.000222%	8,999
35548	CAL COMMUNITY SCHOOL DISTRICT	171,756	0.028803%	1,165,701
36201	FREMONT COUNTY	219,069	0.036738%	1,486,815
36203	FREMONT COUNTY AGRI EXTENSION DIST	11,299	0.001895%	76,689
36301	CITY OF HAMBURG	19,200	0.003220%	130,310
36302	CITY OF RANDOLPH	400	0.000067%	2,715
36303	CITY OF SIDNEY	17,128	0.002872%	116,249
36304	CITY OF RIVERTON	4,155	0.000697%	28,199
36305	CITY OF FARRAGUT	8,113	0.001361%	55,062
36306	CITY OF TABOR	11,258	0.001888%	76,410
36308	CITY OF THURMAN	1,286	0.000216%	8,728
36310	CITY OF IMOGENE	272	0.000046%	1,849
36312	RANDOLPH PUBLIC LIBRARY	211	0.000035%	1,435
36313	TABOR PUBLIC LIBRARY	1,025	0.000172%	6,956
36315	LOW RENT HOUSING AGENCY OF TABOR	1,318	0.000221%	8,942
36316	LOW RENT HOUSING AGENCY OF FARRAGUT	2,881	0.000483%	19,551
36317	LOW RENT HOUSING AGENCY OF HAMBURG	2,612	0.000438%	17,726
36318	LOW RENT HOUSING AGENCY OF SIDNEY	583	0.000098%	3,956
36531	FARRAGUT COMMUNITY SCHOOL DISTRICT	136,607	0.022909%	927,146
36532	SIDNEY COMMUNITY SCHOOL DISTRICT	247,172	0.041451%	1,677,551
36536	HAMBURG COMMUNITY SCHOOL DISTRICT	138,769	0.023272%	941,823
36537	FREMONT-MILLS COMMUNITY SCHOOL DISTRICT	228,410	0.038304%	1,550,210
36601	FREMONT CO LANDFILL COMMISSION	9,205	0.001544%	62,475
37201	GREENE COUNTY	248,891	0.041739%	1,689,218
37203	GREENE CO AGR EXT DIS	10,301	0.001727%	69,910
37204	GREENE COUNTY MEDICAL CENTER	839,190	0.140732%	5,695,561
37208	GREENE CO SOIL & WATER CONS DIST	2,001	0.000335%	13,577
37301	CITY OF RIPPEY	1,129	0.000189%	7,666
37302	CITY OF SCRANTON	9,269	0.001554%	62,911

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *		
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources			
1,090,894	143,873	6,275	25,480	31,755	(220,186)		43,213
78,945	10,412	454	1,844	2,298	(15,934)		3,127
152,091	20,059	875	3,552	4,427	(30,698)		6,025
12,895	1,701	74	301	375	(2,603)		511
20,353	2,684	117	475	592	(4,108)		806
172,638	22,768	993	4,032	5,025	(34,845)		6,839
11,612	1,531	67	271	338	(2,344)		460
9,586	1,264	55	224	279	(1,935)		380
1,833	242	11	43	54	(370)		73
11,894	1,569	68	278	346	(2,401)		471
17,004	2,243	98	397	495	(3,432)		674
2,202,560	290,485	12,669	51,445	64,114	(444,565)		87,250
2,809,296	370,505	16,159	65,617	81,776	(567,029)		111,284
144,901	19,110	833	3,384	4,217	(29,247)		5,740
246,218	32,472	1,416	5,751	7,167	(49,697)		9,753
5,130	677	30	120	150	(1,035)		203
219,649	28,969	1,263	5,130	6,393	(44,334)		8,701
53,282	7,027	306	1,245	1,551	(10,754)		2,111
104,039	13,721	598	2,430	3,028	(20,999)		4,121
144,374	19,041	830	3,372	4,202	(29,140)		5,719
16,490	2,175	95	385	480	(3,328)		653
3,493	461	20	82	102	(705)		138
2,711	358	16	63	79	(547)		107
13,144	1,733	76	307	383	(2,653)		521
16,897	2,228	97	395	492	(3,410)		669
36,940	4,872	212	863	1,075	(7,456)		1,463
33,493	4,417	193	782	975	(6,760)		1,327
7,475	986	43	175	218	(1,509)		296
1,751,817	231,039	10,076	40,917	50,993	(353,587)		69,395
3,169,686	418,035	18,232	74,034	92,266	(639,770)		125,560
1,779,548	234,696	10,236	41,565	51,801	(359,184)		70,493
2,929,078	386,302	16,848	68,414	85,262	(591,205)		116,029
118,044	15,568	679	2,757	3,436	(23,826)		4,676
3,191,730	420,942	18,359	74,549	92,908	(644,219)		126,434
132,092	17,421	760	3,085	3,845	(26,662)		5,233
10,761,603	1,419,297	61,900	251,358	313,258	(2,172,123)		426,298
25,654	3,383	148	599	747	(5,178)		1,016
14,484	1,910	83	338	421	(2,923)		574
118,869	15,677	684	2,776	3,460	(23,992)		4,709

Iowa Public Employees' Retirement System
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Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
37303	CITY OF JEFFERSON	105,389	0.017674%	715,272
37304	CITY OF GRAND JUNCTION	4,296	0.000720%	29,156
37306	CITY OF PATON	5,056	0.000848%	34,318
37307	CITY OF CHURDAN	6,974	0.001170%	47,331
37309	CITY OF DANA	300	0.000050%	2,036
37530	EAST GREENE COMMUNITY SCHOOL DISTRICT	169,529	0.028430%	1,150,589
37536	PATON-CHURDAN COMMUNITY SCHOOL DISTRICT	89,751	0.015051%	609,139
37537	JEFFERSON-SCRANTON COMMUNITY SCHOOL DIST	721,161	0.120939%	4,894,499
37701	GRAND JUNCTION MUNICIPAL LIGHT & WATER	14,357	0.002408%	97,439
38201	GRUNDY COUNTY	244,271	0.040964%	1,657,863
38204	GRUNDY COUNTY AGRICULTURAL EXT OFFICE	8,837	0.001482%	59,977
38210	GRUNDY CO SOIL & WATER CONS DIST	736	0.000123%	4,996
38301	CITY OF CONRAD	18,198	0.003052%	123,509
38302	CITY OF DIKE	21,171	0.003550%	143,685
38303	CITY OF GRUNDY CENTER	39,584	0.006638%	268,653
38304	CITY OF WELLSBURG	10,285	0.001725%	69,802
38305	CITY OF REINBECK	24,162	0.004052%	163,990
38307	CITY OF BEAMAN	2,780	0.000466%	18,866
38310	CITY OF STOUT	1,836	0.000308%	12,460
38313	CITY OF MORRISON	107	0.000018%	727
38318	CITY OF HOLLAND	734	0.000123%	4,981
38575	GRUNDY CENTER COMMUNITY SCHOOL DISTRICT	382,325	0.064116%	2,594,828
38577	DIKE-NEW HARTFORD COMMUNITY SCHOOL DIS	437,298	0.073335%	2,967,931
38579	GLADBROOK-REINBECK COMM SCHOOL DISTRICT	337,430	0.056587%	2,290,130
38581	BCLUW COMMUNITY SCHOOL DISTRICT	334,441	0.056086%	2,269,841
38701	GRUNDY CENTER MUNIC LIGHT&POWER DEPT	45,014	0.007549%	305,511
39201	GUTHRIE COUNTY	271,930	0.045603%	1,845,581
39203	GUTHRIE COUNTY AGRI	8,652	0.001451%	58,722
39204	GUTHRIE COUNTY HOSPITAL	531,724	0.089170%	3,608,795
39205	GUTHRIE CO ASSESSOR	1,089	0.000183%	7,394
39301	CITY OF PANORA	37,285	0.006253%	253,053
39302	CITY OF GUTHRIE CTR	35,833	0.006009%	243,195
39303	CITY OF STUART	51,315	0.008606%	348,272
39304	CITY OF BAYARD	8,314	0.001394%	56,425
39305	CITY OF JAMAICA	2,306	0.000387%	15,648
39306	CITY OF BAGLEY	2,482	0.000416%	16,843
39307	CITY OF MENLO	4,820	0.000808%	32,715
39311	CITY OF YALE	1,983	0.000332%	13,455
39313	JAMAICA PUB LIBRARY	871	0.000146%	5,908

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *		
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources			
1,351,485	178,241	7,774	31,567	39,341	(272,784)		53,536
55,089	7,265	317	1,287	1,604	(11,119)		2,182
64,843	8,552	373	1,515	1,888	(13,088)		2,569
89,430	11,795	514	2,089	2,603	(18,051)		3,543
3,847	507	22	90	112	(777)		152
2,174,005	286,719	12,505	50,778	63,283	(438,801)		86,119
1,150,951	151,793	6,620	26,883	33,503	(232,308)		45,593
9,248,018	1,219,678	53,194	216,005	269,199	(1,866,621)		366,341
184,108	24,281	1,059	4,300	5,359	(37,160)		7,293
3,132,485	413,129	18,018	73,165	91,183	(632,261)		124,087
113,325	14,946	652	2,647	3,299	(22,873)		4,489
9,440	1,245	54	220	274	(1,905)		374
233,368	30,778	1,342	5,451	6,793	(47,103)		9,244
271,488	35,805	1,562	6,341	7,903	(54,797)		10,754
507,611	66,946	2,920	11,856	14,776	(102,456)		20,108
131,888	17,394	759	3,081	3,840	(26,620)		5,224
309,854	40,865	1,782	7,237	9,019	(62,541)		12,274
35,647	4,701	205	833	1,038	(7,195)		1,412
23,543	3,105	135	550	685	(4,752)		933
1,374	181	8	32	40	(277)		54
9,411	1,241	54	220	274	(1,900)		373
4,902,855	646,614	28,201	114,516	142,717	(989,593)		194,216
5,607,823	739,589	32,256	130,982	163,238	(1,131,884)		222,142
4,327,136	570,686	24,889	101,069	125,958	(873,390)		171,410
4,288,801	565,630	24,669	100,173	124,842	(865,652)		169,892
577,255	76,131	3,320	13,483	16,803	(116,513)		22,867
3,487,173	459,907	20,058	81,450	101,508	(703,851)		138,137
110,953	14,633	638	2,592	3,230	(22,395)		4,395
6,818,716	899,288	39,221	159,264	198,485	(1,376,290)		270,109
13,971	1,843	80	326	406	(2,820)		553
478,136	63,059	2,750	11,168	13,918	(96,507)		18,940
459,510	60,603	2,643	10,733	13,376	(92,748)		18,203
658,051	86,787	3,785	15,370	19,155	(132,821)		26,067
106,613	14,061	613	2,490	3,103	(21,519)		4,223
29,566	3,899	170	691	861	(5,968)		1,171
31,825	4,197	183	743	926	(6,424)		1,261
61,815	8,152	356	1,444	1,800	(12,477)		2,449
25,423	3,353	146	594	740	(5,131)		1,007
11,164	1,472	64	261	325	(2,253)		442

Iowa Public Employees' Retirement System
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Regular Membership Group
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Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
39314	BAGLEY PUBLIC LIBRARY	717	0.000120%	4,867
39540	GUTHRIE COMM SCH DIST	303,935	0.050970%	2,062,799
39544	PANORAMA COMMUNITY SCHOOL DISTRICT	397,633	0.066683%	2,698,722
40201	HAMILTON COUNTY	399,121	0.066933%	2,708,824
40202	HAMILTON HOSPITAL	720,569	0.120840%	4,890,484
40204	HAMILTON COUNTY AGRICULTURAL EXT. DIST.	11,691	0.001961%	79,345
40301	CITY OF ELLSWORTH	10,303	0.001728%	69,926
40302	CITY OF WEBSTER CITY	222,935	0.037386%	1,513,055
40303	CITY OF STRATFORD	13,653	0.002290%	92,665
40304	CITY OF JEWELL	10,883	0.001825%	73,864
40305	KENDALL YOUNG LIBRARY	31,418	0.005269%	213,231
40307	CITY OF BLAIRSBURG	1,559	0.000261%	10,581
40308	CITY OF WILLIAMS	7,158	0.001200%	48,582
40309	CITY OF STANHOPE	10,020	0.001680%	68,004
40310	CITY OF RANDALL	3,092	0.000518%	20,983
40311	CITY OF KAMRAR	1,606	0.000269%	10,901
40540	STRATFORD COMM SCH DIST	85,180	0.014285%	578,115
40541	WEBSTER CITY COMM SCH DIST	966,301	0.162049%	6,558,261
40542	SOUTH HAMILTON COMMUNITY SCHOOL DISTRICT	423,809	0.071073%	2,876,377
40543	NORTHEAST HAMILTON COMM SCH DIST	120,394	0.020190%	817,112
40601	HAMILTON CO SOLID WASTE COMM	12,101	0.002029%	82,132
41201	HANCOCK COUNTY	207,211	0.034749%	1,406,336
41203	HANCOCK COUNTY AGRI EXT DIST	9,746	0.001634%	66,146
41204	HANCOCK COUNTY MEMORIAL HOSPITAL	579,299	0.097149%	3,931,689
41301	CITY OF KLEMME	7,286	0.001222%	49,449
41302	CITY OF BRITT	23,619	0.003961%	160,298
41303	CITY OF GARNER	48,743	0.008174%	330,819
41304	CITY OF CORWITH	7,531	0.001263%	51,111
41305	CITY OF KANAWHA	8,730	0.001464%	59,247
41306	CITY OF CRYSTAL LAKE	3,752	0.000629%	25,468
41308	CITY OF WODEN	2,377	0.000399%	16,133
41309	CITY OF GOODELL	1,159	0.000194%	7,864
41401	BRITT TOWNSHIP CEMETERY - HANCOCK COUNTY	871	0.000146%	5,910
41404	CONCORD TOWNSHIP - HANCOCK COUNTY	759	0.000127%	5,152
41407	ELL TOWNSHIP - HANCOCK COUNTY	679	0.000114%	4,606
41538	CORWITH WESLEY COMMUNITY SCHOOL DISTRICT	58,996	0.009894%	400,401
41539	GARNER HAYFIELD COMMUNITY SCHOOL DIST	453,060	0.075978%	3,074,907
41540	WEST HANCOCK COMMUNITY SCHOOL DISTRICT	316,296	0.053043%	2,146,694
42001	STATE - DEPT OF HUMAN SERVICES/ELDORA	722,071	0.121091%	4,900,674

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
9,197	1,213	53	215	268	(1,856)	364
3,897,602	514,036	22,419	91,036	113,455	(786,692)	154,395
5,099,160	672,504	29,330	119,101	148,431	(1,029,215)	201,993
5,118,247	675,021	29,440	119,547	148,987	(1,033,067)	202,749
9,240,432	1,218,677	53,150	215,828	268,978	(1,865,090)	366,040
149,920	19,772	862	3,502	4,364	(30,260)	5,939
132,122	17,425	760	3,086	3,846	(26,668)	5,234
2,858,876	377,044	16,444	66,775	83,219	(577,036)	113,248
175,089	23,092	1,007	4,090	5,097	(35,340)	6,936
139,563	18,406	803	3,260	4,063	(28,169)	5,529
402,894	53,136	2,317	9,410	11,727	(81,320)	15,960
19,993	2,637	115	467	582	(4,035)	792
91,795	12,106	528	2,144	2,672	(18,528)	3,636
128,492	16,946	739	3,001	3,740	(25,935)	5,090
39,647	5,229	228	926	1,154	(8,002)	1,571
20,597	2,716	118	481	599	(4,157)	816
1,092,333	144,063	6,283	25,514	31,797	(220,477)	43,270
12,391,651	1,634,276	71,276	289,431	360,707	(2,501,132)	490,869
5,434,834	716,775	31,261	126,941	158,202	(1,096,967)	215,290
1,543,910	203,619	8,880	36,061	44,941	(311,623)	61,159
155,187	20,467	893	3,625	4,518	(31,323)	6,147
2,657,231	350,450	15,284	62,065	77,349	(536,336)	105,261
124,981	16,483	719	2,919	3,638	(25,226)	4,951
7,428,817	979,752	42,730	173,514	216,244	(1,499,433)	294,277
93,433	12,322	537	2,182	2,719	(18,858)	3,701
302,879	39,945	1,742	7,074	8,816	(61,133)	11,998
625,073	82,438	3,595	14,600	18,195	(126,165)	24,761
96,574	12,737	555	2,256	2,811	(19,492)	3,826
111,946	14,764	644	2,615	3,259	(22,595)	4,435
48,120	6,346	277	1,124	1,401	(9,713)	1,906
30,483	4,020	175	712	887	(6,153)	1,208
14,859	1,960	85	347	432	(2,999)	589
11,166	1,473	64	261	325	(2,254)	442
9,734	1,284	56	227	283	(1,965)	386
8,704	1,148	50	203	253	(1,757)	345
756,547	99,777	4,352	17,671	22,023	(152,701)	29,969
5,809,951	766,247	33,418	135,703	169,121	(1,172,681)	230,149
4,056,119	534,942	23,330	94,738	118,068	(818,687)	160,675
9,259,685	1,221,216	53,261	216,278	269,539	(1,868,976)	366,803

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Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
42201	HARDIN COUNTY	317,580	0.053258%	2,155,409
42203	HARDIN COUNTY AGRI	9,637	0.001616%	65,403
42206	HARDIN CO SOIL & WATER CONS DIST	765	0.000128%	5,193
42207	RURAL IOWA WASTE MANAGEMENT ASSOCIATION	12,376	0.002075%	83,994
42301	CITY OF RADCLIFFE	6,824	0.001144%	46,313
42302	CITY OF ACKLEY	15,565	0.002610%	105,642
42303	CITY OF ELDORA	65,415	0.010970%	443,967
42304	CITY OF IOWA FALLS	102,760	0.017233%	697,431
42307	ELLSWORTH MUNICIPAL HOSPITAL	915,890	0.153595%	6,216,124
42310	CITY OF ALDEN	14,832	0.002487%	100,664
42311	CITY OF STEAMBOAT ROCK	2,105	0.000353%	14,289
42313	CITY OF BUCKEYE	241	0.000040%	1,636
42314	CITY OF UNION	4,416	0.000741%	29,974
42315	CITY OF HUBBARD	12,496	0.002096%	84,811
42317	CITY OF WHITTEN	448	0.000075%	3,044
42323	STEAMBOAT ROCK PUBLIC LIBRARY	1,405	0.000236%	9,537
42326	CITY OF NEW PROVIDENCE	1,967	0.000330%	13,347
42327	CITY OF OWASA	109	0.000018%	736
42328	UNION PUBLIC LIBRARY	2,111	0.000354%	14,324
42333	CENTRAL IOWA JUVENILE DETENTION CTR	226,725	0.038022%	1,538,775
42549	ELDORA NEW PROVIDENCE COMM SCH DIST	358,759	0.060164%	2,434,886
42550	HUBBARD-RADCLIFFE COM SCHOOL DISTRICT	219,100	0.036743%	1,487,028
42555	IOWA FALLS COMMUNITY SCHOOL DISTRICT	647,220	0.108539%	4,392,663
42556	ALDEN COMMUNITY SCHOOL DISTRICT	117,790	0.019753%	799,438
43201	HARRISON COUNTY	349,351	0.058586%	2,371,038
43203	HARRISON COUNTY AGR EXT DIST	9,498	0.001593%	64,461
43301	CITY OF MISSOURI VALLEY	41,652	0.006985%	282,693
43303	CITY OF WOODBINE	24,371	0.004087%	165,404
43305	CITY OF DUNLAP	13,773	0.002310%	93,477
43306	CITY OF LOGAN	21,453	0.003598%	145,603
43307	CITY OF PERSIA	1,958	0.000328%	13,291
43308	CITY OF PISGAH	3,888	0.000652%	26,389
43309	CITY OF MODALE	3,790	0.000636%	25,724
43310	CITY OF MONDAMIN	5,102	0.000856%	34,628
43311	WOODBINE PUBLIC LIBRARY	3,262	0.000547%	22,142
43315	CITY OF MAGNOLIA	874	0.000147%	5,934
43317	CITY OF LITTLE SIOUX	1,408	0.000236%	9,556
43318	LOW RENT HOUSING AGENCY OF MISSOURI VAL	7,343	0.001231%	49,836
43522	MISSOURI VALLEY COMMUNITY SCHOOL DIST	395,915	0.066395%	2,687,064

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
4,072,585	537,114	23,425	95,123	118,548	(822,011)	161,327
123,578	16,298	711	2,886	3,597	(24,943)	4,895
9,813	1,294	56	229	285	(1,981)	389
158,705	20,931	913	3,707	4,620	(32,033)	6,287
87,507	11,541	503	2,044	2,547	(17,662)	3,466
199,608	26,325	1,148	4,662	5,810	(40,289)	7,907
838,863	110,634	4,825	19,593	24,418	(169,316)	33,230
1,317,776	173,795	7,580	30,779	38,359	(265,980)	52,201
11,745,191	1,549,018	67,557	274,332	341,889	(2,370,651)	465,261
190,203	25,085	1,094	4,443	5,537	(38,391)	7,534
26,999	3,561	155	631	786	(5,449)	1,069
3,092	408	18	72	90	(624)	122
56,635	7,469	326	1,323	1,649	(11,431)	2,243
160,247	21,134	922	3,743	4,665	(32,344)	6,348
5,751	758	33	134	167	(1,161)	228
18,021	2,377	104	421	525	(3,637)	714
25,220	3,326	145	589	734	(5,090)	999
1,392	184	8	33	41	(281)	55
27,065	3,569	156	632	788	(5,463)	1,072
2,907,471	383,453	16,723	67,910	84,633	(586,844)	115,173
4,600,649	606,758	26,462	107,457	133,919	(928,595)	182,245
2,809,699	370,558	16,161	65,626	81,787	(567,110)	111,300
8,299,813	1,094,623	47,740	193,858	241,598	(1,675,235)	328,780
1,510,515	199,215	8,688	35,281	43,969	(304,883)	59,836
4,480,011	590,848	25,769	104,639	130,408	(904,246)	177,466
121,798	16,063	701	2,845	3,546	(24,584)	4,825
534,141	70,445	3,072	12,476	15,548	(107,811)	21,159
312,526	41,218	1,798	7,300	9,098	(63,080)	12,380
176,622	23,294	1,016	4,125	5,141	(35,649)	6,997
275,114	36,283	1,582	6,426	8,008	(55,529)	10,898
25,113	3,312	144	587	731	(5,069)	995
49,862	6,576	287	1,165	1,452	(10,064)	1,975
48,606	6,410	280	1,135	1,415	(9,811)	1,925
65,428	8,629	376	1,528	1,904	(13,206)	2,592
41,837	5,518	241	977	1,218	(8,444)	1,657
11,212	1,479	64	262	326	(2,263)	444
18,055	2,381	104	422	526	(3,644)	715
94,164	12,419	542	2,199	2,741	(19,006)	3,730
5,077,133	669,599	29,203	118,586	147,789	(1,024,769)	201,120

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
43563	WEST HARRISON COMM SCH DIST	247,635	0.041529%	1,680,694
43564	LOGAN MAGNOLIA COMM SCH DIST	347,084	0.058206%	2,355,652
43565	WOODBINE COMMUNITY SCHOOL DISTRICT 2	268,468	0.045022%	1,822,085
43567	BOYER VALLEY COMMUNITY SCHOOL DISTRICT	266,009	0.044610%	1,805,393
43701	MUNIC LIGHT&POWER PLT	18,007	0.003020%	122,213
44001	STATE - DEPT OF HUMAN SERVICES/MT PLEASANT	399,715	0.067032%	2,712,853
44005	STATE - DEPT OF CORRECTIONS/MT PLEASANT	160,834	0.026972%	1,091,577
44201	HENRY COUNTY	280,392	0.047022%	1,903,012
44203	HENRY COUNTY AGRICULTURAL EXT OFFICE	32,933	0.005523%	223,518
44204	HENRY COUNTY HEALTH CENTER	1,050,374	0.176148%	7,128,858
44301	CITY OF MOUNT PLEASANT	75,739	0.012702%	514,041
44302	CITY OF WINFIELD	15,258	0.002559%	103,557
44303	CITY OF NEW LONDON	49,074	0.008230%	333,065
44306	CITY OF WAYLAND	19,994	0.003353%	135,701
44307	CITY OF SALEM	3,623	0.000608%	24,587
44308	CITY OF OLDS	2,812	0.000471%	19,082
44310	CITY OF ROME	800	0.000134%	5,427
44311	CITY OF MOUNT UNION	484	0.000081%	3,288
44312	CITY OF COPPOCK	86	0.000014%	584
44313	CITY OF HILLSBORO	1,497	0.000251%	10,163
44563	NEW LONDON COMMUNITY SCHOOL DISTRICT	298,164	0.050002%	2,023,631
44564	MT PLEASANT COMMUNITY SCHOOL DISTRICT	1,165,828	0.195510%	7,912,443
44567	WINFIELD MT UNION COMMUNITY SCHOOL DIST	231,923	0.038894%	1,574,056
44568	WACO COMMUNITY SCHOOL DISTRICT	276,947	0.046444%	1,879,631
44701	MT PLEASANT UTILITIES	163,610	0.027437%	1,110,416
45201	HOWARD COUNTY	214,645	0.035996%	1,456,791
45203	HOWARD COUNTY AGRI EXT DIST	6,199	0.001040%	42,076
45205	REGIONAL HEALTH SERVICES OF HOWARD CO	651,413	0.109242%	4,421,123
45207	HOWARD SOIL & WTR. CONS. DIST.	5,387	0.000903%	36,563
45301	CITY OF ELMA	7,404	0.001242%	50,251
45302	CITY OF CRESCO	91,272	0.015306%	619,459
45303	CITY OF CHESTER	1,213	0.000203%	8,233
45304	CITY OF LIME SPRINGS	7,930	0.001330%	53,820
45305	CITY OF PROTIVIN	3,318	0.000556%	22,520
45526	HOWARD WINNESHIEK COMM SCH DIST	702,471	0.117805%	4,767,652
45527	RICEVILLE COMMUNITY SCHOOL DISTRICT	139,450	0.023386%	946,441
46201	HUMBOLDT COUNTY	207,649	0.034823%	1,409,309
46203	HUMBOLDT COUNTY AGRI	6,686	0.001121%	45,376
46204	HUMBOLDT CO ASSESSOR	14,359	0.002408%	97,457

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES (Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
3,175,625	418,818	18,266	74,173	92,439	(640,968)	125,796
4,450,939	587,013	25,601	103,960	129,561	(898,378)	176,315
3,442,779	454,052	19,803	80,413	100,216	(694,891)	136,378
3,411,240	449,892	19,621	79,676	99,297	(688,525)	135,129
230,918	30,455	1,328	5,394	6,722	(46,609)	9,147
5,125,859	676,025	29,483	119,724	149,207	(1,034,604)	203,050
2,062,503	272,014	11,863	48,174	60,037	(416,296)	81,702
3,595,687	474,218	20,682	83,984	104,666	(725,754)	142,436
422,331	55,699	2,429	9,864	12,293	(85,243)	16,730
13,469,776	1,776,465	77,477	314,613	392,090	(2,718,741)	533,577
971,266	128,096	5,587	22,686	28,273	(196,040)	38,475
195,668	25,806	1,125	4,570	5,695	(39,494)	7,751
629,318	82,998	3,620	14,699	18,319	(127,022)	24,929
256,403	33,816	1,475	5,989	7,464	(51,752)	10,157
46,457	6,127	267	1,085	1,352	(9,377)	1,840
36,054	4,755	207	842	1,049	(7,277)	1,428
10,254	1,352	59	240	299	(2,070)	406
6,213	819	36	145	181	(1,254)	246
1,104	146	6	26	32	(223)	44
19,203	2,533	110	449	559	(3,876)	761
3,823,593	504,276	21,993	89,307	111,300	(771,754)	151,464
14,950,339	1,971,730	85,993	349,194	435,187	(3,017,578)	592,226
2,974,134	392,245	17,107	69,467	86,574	(600,300)	117,814
3,551,510	468,392	20,428	82,952	103,380	(716,837)	140,686
2,098,099	276,708	12,068	49,005	61,073	(423,481)	83,112
2,752,565	363,023	15,832	64,291	80,123	(555,578)	109,037
79,500	10,485	457	1,857	2,314	(16,046)	3,149
8,353,588	1,101,715	48,049	195,114	243,163	(1,686,089)	330,910
69,085	9,111	397	1,614	2,011	(13,944)	2,737
94,947	12,522	546	2,218	2,764	(19,164)	3,761
1,170,450	154,365	6,732	27,338	34,070	(236,244)	46,365
15,556	2,052	89	363	452	(3,140)	616
101,692	13,412	585	2,375	2,960	(20,526)	4,028
42,550	5,612	245	994	1,239	(8,588)	1,686
9,008,344	1,188,068	51,815	210,407	262,222	(1,818,245)	356,847
1,788,274	235,847	10,286	41,769	52,055	(360,945)	70,839
2,662,850	351,191	15,316	62,196	77,512	(537,470)	105,483
85,737	11,307	493	2,003	2,496	(17,305)	3,396
184,142	24,286	1,059	4,301	5,360	(37,167)	7,294

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
46205	HUMBOLDT COUNTY MEMORIAL HOSPITAL	488,917	0.081991%	3,318,264
46208	HUMBOLDT CO SOIL & WATER CONS DIST	36	0.000006%	242
46301	CITY OF RENWICK	12,308	0.002064%	83,537
46302	CITY OF HUMBOLDT	77,684	0.013028%	527,240
46303	CITY OF RUTLAND	773	0.000130%	5,246
46304	CITY OF DAKOTA CITY	16,269	0.002728%	110,417
46305	CITY OF LIVERMORE	10,332	0.001733%	70,122
46307	CITY OF BODE	7,030	0.001179%	47,712
46308	CITY OF OTTOSEN	414	0.000069%	2,807
46309	CITY OF THOR	2,555	0.000428%	17,340
46311	CITY OF BRADGATE	151	0.000025%	1,023
46313	CITY OF PIONEER	250	0.000042%	1,697
46314	CITY OF HARDY	767	0.000129%	5,206
46315	LU VERNE PUB LIBRARY	1,359	0.000228%	9,221
46531	TWIN RIVERS COMMUNITY SCHOOL	48,008	0.008051%	325,828
46533	HUMBOLDT COMMUNITY SCHOOL DISTRICT	740,723	0.124219%	5,027,265
46534	GILMORE CITY & BRADGATE COMM SCH DIST	53,715	0.009008%	364,565
46601	NORTH IOWA MUNICIPAL ELECTRIC COOP ASSOC	13,646	0.002288%	92,612
47201	IDA COUNTY	121,206	0.020326%	822,619
47204	IDA COUNTY AGRI	6,315	0.001059%	42,863
47301	CITY OF ARTHUR	3,033	0.000509%	20,584
47302	CITY OF BATTLE CREEK	9,262	0.001553%	62,863
47303	CITY OF IDA GROVE	42,757	0.007170%	290,193
47304	CITY OF HOLSTEIN	26,758	0.004487%	181,606
47306	CITY OF GALVA	5,979	0.001003%	40,577
47308	IDA GROVE CEMETERY	315	0.000053%	2,138
47310	HOLSTEIN CEMETERY ASSOCIATION	643	0.000108%	4,364
47520	BATTLE CREEK - IDA GROVE COMM SCH DIST	359,845	0.060346%	2,442,261
47523	GALVA-HOLSTEIN COMMUNITY SCHOOL DISTRICT	247,516	0.041508%	1,679,882
48201	IOWA COUNTY	351,240	0.058903%	2,383,860
48203	IOWA COUNTY AGRICULTURAL EXTENSION DIST	6,747	0.001131%	45,790
48208	IOWA CO SOIL & WATER CONS DIST	5,005	0.000839%	33,970
48301	CITY OF VICTOR	14,490	0.002430%	98,341
48302	CITY OF LADORA	808	0.000135%	5,482
48303	CITY OF WILLIAMSBURG	49,732	0.008340%	337,528
48305	CITY OF MARENGO	29,804	0.004998%	202,277
48307	CITY OF PARNELL	643	0.000108%	4,364
48308	CITY OF NORTH ENGLISH	13,247	0.002221%	89,905
48310	MARENGO MEMORIAL HOSPITAL	576,727	0.096717%	3,914,228

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	Total Proportionate Share of Plan Pension Expense
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
6,269,767	826,890	36,063	146,442	182,505	(1,265,490)	
458	60	3	11	14	(92)	18
157,841	20,817	908	3,687	4,595	(31,859)	6,253
996,205	131,385	5,730	23,268	28,998	(201,074)	39,463
9,913	1,307	57	232	289	(2,001)	393
208,630	27,515	1,200	4,873	6,073	(42,110)	8,264
132,493	17,474	762	3,095	3,857	(26,742)	5,248
90,151	11,890	519	2,106	2,625	(18,196)	3,571
5,303	699	31	124	155	(1,070)	210
32,764	4,321	188	765	953	(6,613)	1,298
1,933	255	11	45	56	(390)	77
3,207	423	18	75	93	(647)	127
9,837	1,297	57	230	287	(1,986)	390
17,422	2,298	100	407	507	(3,517)	690
615,643	81,194	3,541	14,380	17,921	(124,261)	24,387
9,498,876	1,252,762	54,637	221,865	276,502	(1,917,254)	376,278
688,836	90,847	3,962	16,089	20,051	(139,035)	27,287
174,989	23,078	1,007	4,087	5,094	(35,320)	6,932
1,554,315	204,991	8,940	36,304	45,244	(313,723)	61,571
80,988	10,681	466	1,892	2,358	(16,347)	3,208
38,893	5,129	224	908	1,132	(7,850)	1,541
118,779	15,665	683	2,774	3,457	(23,974)	4,705
548,312	72,314	3,154	12,807	15,961	(110,671)	21,720
343,139	45,255	1,974	8,015	9,989	(69,259)	13,593
76,669	10,111	441	1,791	2,232	(15,475)	3,037
4,039	533	23	94	117	(815)	160
8,245	1,087	47	193	240	(1,664)	327
4,614,585	608,596	26,543	107,783	134,326	(931,408)	182,797
3,174,091	418,616	18,257	74,137	92,394	(640,659)	125,735
4,504,236	594,043	25,908	105,205	131,113	(909,135)	178,426
86,520	11,411	498	2,021	2,519	(17,463)	3,427
64,185	8,465	369	1,499	1,868	(12,955)	2,543
185,812	24,506	1,069	4,340	5,409	(37,504)	7,361
10,358	1,366	60	242	302	(2,091)	410
637,750	84,110	3,668	14,896	18,564	(128,723)	25,263
382,197	50,406	2,198	8,927	11,125	(77,143)	15,140
8,245	1,087	47	193	240	(1,664)	327
169,873	22,404	977	3,968	4,945	(34,287)	6,729
7,395,823	975,400	42,540	172,744	215,284	(1,492,774)	292,970

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
48311	CITY OF MILLERSBURG	1,161	0.000195%	7,879
48556	WILLIAMSBURG COMMUNITY SCHOOL DISTRICT	660,616	0.110785%	4,483,580
48558	ENGLISH VALLEY COMMUNITY SCHOOL DISTRICT	288,972	0.048461%	1,961,245
48559	IOWA VALLEY COMMUNITY SCHOOL DISTRICT	306,590	0.051415%	2,080,821
48561	H L V COMMUNITY SCHOOL DISTRICT	214,323	0.035942%	1,454,603
49201	JACKSON COUNTY	319,543	0.053588%	2,168,732
49202	JACKSON COUNTY REGIONAL HEALTH CENTER	397,106	0.066595%	2,695,147
49204	JACKSON COUNTY AGRI	9,087	0.001524%	61,671
49208	JACKSON CO SOIL & WATER CONS DIST	9,174	0.001539%	62,266
49301	CITY OF MAQUOKETA	86,148	0.014447%	584,687
49302	CITY OF SABULA	19,495	0.003269%	132,309
49303	CITY OF PRESTON	28,741	0.004820%	195,066
49304	CITY OF BELLEVUE	74,450	0.012485%	505,289
49307	CITY OF BALDWIN	1,198	0.000201%	8,134
49308	CITY OF MILES	5,740	0.000963%	38,959
49309	CITY OF LA MOTTE	1,550	0.000260%	10,518
49311	CITY OF ANDREW	3,198	0.000536%	21,703
49312	CITY OF MONMOUTH	1,173	0.000197%	7,960
49316	CITY OF SPRINGBROOK	1,032	0.000173%	7,007
49317	CITY OF SPRAGUEVILLE	813	0.000136%	5,520
49560	ANDREW COMMUNITY SCHOOL DISTRICT	99,421	0.016673%	674,770
49561	BELLEVUE COMMUNITY SCHOOL DISTRICT	342,856	0.057497%	2,326,958
49562	MAQUOKETA COMMUNITY SCHOOL DISTRICT	799,511	0.134078%	5,426,258
49601	WASTE AUTHORITY OF JACKSON COUNTY	14,578	0.002445%	98,944
49701	MAQUOKETA MUNIC ELECTRIC UTILITY	69,150	0.011596%	469,319
50001	STATE - DEPT OF CORRECTIONS/NEWTON	161,616	0.027103%	1,096,881
50201	JASPER COUNTY	601,012	0.100790%	4,079,056
50204	JASPER COUNTY AGRICULTURAL EXT	19,348	0.003245%	131,314
50210	JASPER CO SOIL & WATER CONS DIST	3,243	0.000544%	22,007
50301	CITY OF COLFAX	31,793	0.005332%	215,779
50302	CITY OF MINGO	3,825	0.000642%	25,962
50303	CITY OF NEWTON	397,980	0.066741%	2,701,080
50304	CITY OF KELLOGG	6,461	0.001084%	43,851
50306	SKIFF MEDICAL CENTER	1,371,655	0.230027%	9,309,383
50307	CITY OF MONROE	24,300	0.004075%	164,921
50310	CITY OF PRAIRIE CITY	26,505	0.004445%	179,886
50311	CITY OF SULLY	10,927	0.001832%	74,161
50312	CITY OF BAXTER	11,488	0.001927%	77,970
50314	CITY OF LYNNVILLE	4,892	0.000820%	33,204

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
14,887	1,963	86	348	434	(3,005)	590
8,471,599	1,117,279	48,728	197,871	246,599	(1,709,908)	335,585
3,705,717	488,730	21,315	86,554	107,869	(747,962)	146,794
3,931,652	518,527	22,614	91,831	114,445	(793,565)	155,744
2,748,432	362,478	15,809	64,195	80,004	(554,744)	108,873
4,097,758	540,434	23,570	95,711	119,281	(827,092)	162,324
5,092,405	671,613	29,291	118,943	148,234	(1,027,852)	201,725
116,526	15,368	670	2,722	3,392	(23,520)	4,616
117,650	15,516	677	2,748	3,425	(23,747)	4,660
1,104,750	145,700	6,354	25,804	32,158	(222,983)	43,762
249,995	32,971	1,438	5,839	7,277	(50,459)	9,903
368,571	48,609	2,120	8,609	10,729	(74,392)	14,600
954,729	125,915	5,492	22,300	27,792	(192,703)	37,820
15,369	2,027	88	359	447	(3,102)	609
73,611	9,708	423	1,719	2,142	(14,858)	2,916
19,873	2,621	114	464	578	(4,011)	787
41,007	5,408	236	958	1,194	(8,277)	1,624
15,040	1,984	87	351	438	(3,036)	596
13,240	1,746	76	309	385	(2,672)	524
10,430	1,376	60	244	304	(2,105)	413
1,274,959	168,148	7,333	29,779	37,112	(257,338)	50,505
4,396,721	579,863	25,290	102,694	127,984	(887,435)	174,167
10,252,761	1,352,188	58,973	239,473	298,446	(2,069,418)	406,142
186,951	24,656	1,075	4,367	5,442	(37,734)	7,406
886,766	116,951	5,101	20,712	25,813	(178,985)	35,127
2,072,526	273,336	11,921	48,408	60,329	(418,319)	82,099
7,707,261	1,016,474	44,331	180,018	224,349	(1,555,634)	305,307
248,114	32,723	1,427	5,795	7,222	(50,079)	9,829
41,582	5,484	239	971	1,210	(8,393)	1,647
407,709	53,771	2,345	9,523	11,868	(82,292)	16,151
49,055	6,470	282	1,146	1,428	(9,901)	1,943
5,103,616	673,092	29,356	119,205	148,561	(1,030,114)	202,169
82,855	10,927	477	1,935	2,412	(16,724)	3,282
17,589,819	2,319,838	101,175	410,844	512,019	(3,550,331)	696,784
311,614	41,097	1,792	7,278	9,070	(62,896)	12,344
339,889	44,826	1,955	7,939	9,894	(68,603)	13,464
140,125	18,480	806	3,273	4,079	(28,283)	5,551
147,321	19,430	847	3,441	4,288	(29,735)	5,836
62,737	8,274	361	1,465	1,826	(12,663)	2,485

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
50316	CITY OF REASNOR	932	0.000156%	6,327
50317	CITY OF LAMBS GROVE	581	0.000097%	3,942
50318	CITY OF VALERIA	43	0.000007%	291
50556	BAXTER COMMUNITY SCHOOL DISTRICT	240,380	0.040312%	1,631,452
50559	NEWTON COMMUNITY SCHOOL DISTRICT	1,771,515	0.297084%	12,023,224
50562	LYNNVILLE SULLY COMMUNITY SCHOOL DIST	275,236	0.046157%	1,868,018
50563	COLFAX-MINGO COMMUNITY SCHOOL DISTRICT	352,497	0.059114%	2,392,386
50566	PCM COMMUNITY SCHOOL DISTRICT	573,140	0.096116%	3,889,888
51002	8TH JUDICIAL DIST DEPT CORR SERVICES	495,173	0.083041%	3,360,728
51201	JEFFERSON COUNTY	253,738	0.042552%	1,722,111
51202	JEFFERSON COUNTY HEALTH CENTER	811,283	0.136052%	5,506,158
51204	JEFFERSON COUNTY AGRI	6,344	0.001064%	43,055
51301	CITY OF FAIRFIELD	203,400	0.034110%	1,380,473
51302	CITY OF LOCKRIDGE	1,319	0.000221%	8,954
51305	CITY OF LIBERTYVILLE	4,445	0.000745%	30,165
51306	CITY OF BATAVIA	4,501	0.000755%	30,551
51307	CITY OF PACKWOOD	906	0.000152%	6,149
51308	CITY OF PLEASANT PLAIN	375	0.000063%	2,546
51535	FAIRFIELD COMMUNITY SCHOOL DISTRICT	971,404	0.162905%	6,592,893
51601	SOUTH IOWA AREA CRIME COMMISSION	29,218	0.004900%	198,299
52003	UNIVERSITY OF IOWA	5,696,102	0.955238%	38,659,295
52201	JOHNSON COUNTY	1,619,025	0.271511%	10,988,282
52203	JOHNSON COUNTY AGRICULTURAL EXTENSION	50,847	0.008527%	345,096
52207	JOHNSON COUNTY SOIL & WATER CONS DIST	2,075	0.000348%	14,083
52302	CITY OF IOWA CITY	2,558,772	0.429107%	17,366,321
52303	CITY OF CORALVILLE	645,967	0.108329%	4,384,159
52304	CITY OF LONE TREE	13,990	0.002346%	94,953
52305	CITY OF SOLON	41,687	0.006991%	282,927
52308	CITY OF OXFORD	9,137	0.001532%	62,009
52310	CITY OF HILLS	7,644	0.001282%	51,882
52311	CITY OF UNIVERSITY HEIGHTS	1,323	0.000222%	8,976
52312	CITY OF TIFFIN	23,698	0.003974%	160,839
52314	LONE TREE HOUSING COMMISSION	2,590	0.000434%	17,577
52315	CITY OF NORTH LIBERTY	308,984	0.051817%	2,097,068
52316	CITY OF SWISHER	5,871	0.000985%	39,844
52317	CITY OF SHUEYVILLE	1,146	0.000192%	7,776
52564	SOLON COMMUNITY SCHOOL DISTRICT	695,104	0.116569%	4,717,652
52565	IOWA CITY COMMUNITY SCHOOL DISTRICT	7,930,746	1.329988%	53,825,764
52567	LONE TREE COMMUNITY SCHOOL DISTRICT	252,100	0.042277%	1,710,996

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES (Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
11,956	1,577	69	279	348	(2,413)	474
7,448	982	43	174	217	(1,503)	295
550	73	3	13	16	(111)	22
3,082,582	406,547	17,731	72,000	89,731	(622,189)	122,110
22,717,544	2,996,110	130,669	530,612	661,281	(4,585,311)	899,908
3,529,568	465,498	20,302	82,440	102,742	(712,408)	139,816
4,520,345	596,167	26,001	105,581	131,582	(912,387)	179,064
7,349,834	969,335	42,276	171,670	213,946	(1,483,491)	291,148
6,350,001	837,472	36,525	148,317	184,842	(1,281,685)	251,542
3,253,880	429,139	18,716	76,001	94,717	(656,763)	128,896
10,403,730	1,372,099	59,841	242,999	302,840	(2,099,890)	412,122
81,350	10,729	468	1,900	2,368	(16,420)	3,223
2,608,364	344,005	15,003	60,923	75,926	(526,473)	103,325
16,918	2,231	97	395	492	(3,415)	670
56,996	7,517	328	1,331	1,659	(11,504)	2,258
57,725	7,613	332	1,348	1,680	(11,651)	2,287
11,618	1,532	67	271	338	(2,345)	460
4,810	634	28	112	140	(971)	191
12,457,086	1,642,907	71,652	290,959	362,611	(2,514,340)	493,461
374,680	49,415	2,155	8,751	10,906	(75,625)	14,842
73,045,652	9,633,647	420,152	1,706,122	2,126,274	(14,743,542)	2,893,551
20,762,050	2,738,209	119,421	484,938	604,359	(4,190,614)	822,445
652,050	85,996	3,751	15,230	18,981	(131,610)	25,830
26,610	3,509	153	622	775	(5,371)	1,054
32,813,175	4,327,575	188,738	766,415	955,153	(6,623,015)	1,299,825
8,283,746	1,092,504	47,647	193,483	241,130	(1,671,992)	328,143
179,410	23,662	1,032	4,190	5,222	(36,212)	7,107
534,582	70,503	3,075	12,486	15,561	(107,900)	21,176
117,165	15,452	674	2,737	3,411	(23,649)	4,641
98,030	12,929	564	2,290	2,854	(19,786)	3,883
16,960	2,237	98	396	494	(3,423)	672
303,901	40,080	1,748	7,098	8,846	(61,339)	12,038
33,212	4,380	191	776	967	(6,704)	1,316
3,962,351	522,576	22,791	92,548	115,339	(799,761)	156,960
75,284	9,929	433	1,758	2,191	(15,195)	2,982
14,692	1,938	85	343	428	(2,965)	582
8,913,870	1,175,608	51,272	208,201	259,473	(1,799,176)	353,104
101,702,270	13,413,034	584,982	2,375,453	2,960,435	(20,527,597)	4,028,723
3,232,878	426,369	18,595	75,510	94,105	(652,524)	128,064

Iowa Public Employees' Retirement System
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Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
52571	CLEAR CREEK-AMANA COMMUNITY SCHOOL DIST	1,051,628	0.176358%	7,137,374
52602	EAST CENTRAL IOWA COUNCIL OF GOVERNMENTS	67,261	0.011280%	456,499
53001	STATE - DEPT OF CORRECTIONS/ANAMOSA	149,743	0.025112%	1,016,300
53002	STATE - DEPT OF CORRECTIONS/OAKDALE	709,840	0.119040%	4,817,663
53201	JONES COUNTY	344,651	0.057798%	2,339,138
53203	JONES COUNTY AGRI	10,460	0.001754%	70,993
53206	JONES COUNTY SOIL & WATER CONS DISTRICT	693	0.000116%	4,701
53301	CITY OF OXFORD JUNCTION	8,396	0.001408%	56,982
53302	CITY OF WYOMING	16,672	0.002796%	113,153
53303	CITY OF ONSLOW	2,319	0.000389%	15,738
53304	CITY OF ANAMOSA	74,844	0.012551%	507,967
53305	CITY OF MONTICELLO	64,915	0.010886%	440,579
53307	CITY OF OLIN	10,484	0.001758%	71,151
53308	CITY OF MARTELLE	1,970	0.000330%	13,371
53312	CITY OF CENTER JUNCTION	796	0.000133%	5,400
53314	CITY OF MORLEY	697	0.000117%	4,728
53518	OLIN CONSOLIDATED INDEPENDENT SCHOOL DIS	89,628	0.015031%	608,302
53546	MONTICELLO COMM SCH DIST	595,585	0.099880%	4,042,221
53547	MIDLAND COMMUNITY SCHOOL DISTRICT	279,525	0.046876%	1,897,130
53548	ANAMOSA COMMUNITY SCHOOL DISTRICT	741,420	0.124336%	5,032,000
53601	JONES CO SOLID WASTE MANGT COMM	9,295	0.001559%	63,082
53602	ADVANCEMENT SERVICES	78,640	0.013188%	533,728
54201	KEOKUK COUNTY	221,347	0.037120%	1,502,278
54203	KEOKUK COUNTY AGRICULTURAL EXTENSION OFF	6,350	0.001065%	43,100
54205	KEOKUK COUNTY HEALTH CENTER	325,098	0.054519%	2,206,432
54301	CITY OF SIGOURNEY	31,015	0.005201%	210,501
54302	CITY OF WHAT CHEER	7,978	0.001338%	54,149
54304	CITY OF KEOTA	12,850	0.002155%	87,212
54305	CITY OF SOUTH ENGLISH	1,714	0.000287%	11,633
54306	CITY OF THORNBURG	58	0.000010%	394
54307	CITY OF RICHLAND	5,681	0.000953%	38,556
54308	CITY OF HEDRICK	7,655	0.001284%	51,951
54309	CITY OF DELTA	4,179	0.000701%	28,366
54312	CITY OF OLLIE	782	0.000131%	5,309
54313	CITY OF MARTINSBURG	402	0.000067%	2,728
54314	CITY OF KESWICK	965	0.000162%	6,546
54318	CITY OF HARPER	295	0.000049%	2,000
54319	CITY OF WEBSTER	509	0.000085%	3,455
54320	CITY OF HAYESVILLE	39	0.000006%	262

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES (Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
13,485,868	1,778,588	77,569	314,988	392,557	(2,721,989)	534,214
862,542	113,757	4,961	20,146	25,107	(174,096)	34,168
1,920,271	253,256	11,045	44,852	55,897	(387,588)	76,068
9,102,839	1,200,531	52,359	212,614	264,973	(1,837,318)	360,590
4,419,736	582,898	25,422	103,231	128,653	(892,080)	175,079
134,140	17,691	772	3,133	3,905	(27,075)	5,314
8,882	1,171	51	207	258	(1,793)	352
107,667	14,200	619	2,515	3,134	(21,731)	4,265
213,800	28,197	1,230	4,994	6,224	(43,153)	8,469
29,736	3,922	171	695	866	(6,002)	1,178
959,790	126,582	5,521	22,418	27,939	(193,724)	38,020
832,461	109,789	4,788	19,444	24,232	(168,024)	32,976
134,438	17,730	773	3,140	3,913	(27,135)	5,325
25,264	3,332	145	590	735	(5,099)	1,001
10,203	1,346	59	238	297	(2,059)	404
8,933	1,178	51	209	260	(1,803)	354
1,149,370	151,585	6,611	26,846	33,457	(231,989)	45,530
7,637,663	1,007,295	43,931	178,392	222,323	(1,541,587)	302,550
3,584,574	472,753	20,618	83,725	104,343	(723,511)	141,995
9,507,823	1,253,942	54,688	222,074	276,762	(1,919,060)	376,633
119,191	15,720	686	2,784	3,470	(24,058)	4,721
1,008,463	133,001	5,801	23,555	29,356	(203,548)	39,948
2,838,512	374,358	16,327	66,299	82,626	(572,926)	112,442
81,437	10,740	468	1,902	2,370	(16,437)	3,226
4,168,992	549,829	23,980	97,375	121,355	(841,470)	165,146
397,736	52,455	2,288	9,290	11,578	(80,279)	15,755
102,314	13,494	588	2,390	2,978	(20,651)	4,053
164,785	21,733	948	3,849	4,797	(33,260)	6,528
21,980	2,899	126	513	639	(4,436)	871
744	98	4	17	21	(150)	29
72,851	9,608	419	1,702	2,121	(14,704)	2,886
98,160	12,946	565	2,293	2,858	(19,813)	3,888
53,596	7,069	308	1,252	1,560	(10,818)	2,123
10,032	1,323	58	234	292	(2,025)	397
5,154	680	30	120	150	(1,040)	204
12,369	1,631	71	289	360	(2,497)	490
3,779	498	22	88	110	(763)	150
6,528	861	38	152	190	(1,318)	259
495	65	3	12	15	(100)	20

Iowa Public Employees' Retirement System
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Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
54552	SIGOURNEY COMMUNITY SCHOOL DISTRICT	296,793	0.049772%	2,014,328
54582	TRI-COUNTY COMMUNITY SCHOOL DISTRICT	170,769	0.028638%	1,159,003
54583	KEOTA COMMUNITY SCHOOL DISTRICT	169,384	0.028406%	1,149,608
54585	PEKIN COMMUNITY SCHOOL DISTRICT	367,811	0.061682%	2,496,322
55001	KOSSUTH SOIL & WATER CONSERVATION DIST	1,279	0.000215%	8,681
55201	KOSSUTH COUNTY	375,688	0.063003%	2,549,786
55203	KOSSUTH COUNTY AGRI	5,520	0.000926%	37,463
55205	KOSSUTH REGIONAL HEALTH CENTER	789,186	0.132347%	5,356,184
55301	CITY OF ALGONA	105,908	0.017761%	718,795
55302	CITY OF LAKOTA	3,541	0.000594%	24,031
55303	CITY OF WESLEY	12,022	0.002016%	81,592
55304	CITY OF FENTON	7,038	0.001180%	47,769
55305	CITY OF SWEA CITY	10,353	0.001736%	70,267
55306	CITY OF BANCROFT	24,987	0.004190%	169,586
55307	CITY OF WHITEMORE	14,720	0.002469%	99,903
55309	CITY OF BURT	13,675	0.002293%	92,809
55313	CITY OF LEDYARD	1,847	0.000310%	12,537
55314	CITY OF TITONKA	10,706	0.001795%	72,664
55315	CITY OF LONE ROCK	1,280	0.000215%	8,687
55320	LAKOTA PUBLIC LIBRARY	1,231	0.000207%	8,358
55321	CITY OF LU VERNE	4,007	0.000672%	27,197
55322	ALGONA POLICE DEPARTMENT	512	0.000086%	3,474
55547	SENTRAL COMMUNITY SCHOOL DISTRICT	124,554	0.020888%	845,345
55548	ALGONA COMMUNITY SCHOOL DISTRICT	778,271	0.130516%	5,282,107
55553	TITONKA COMMUNITY SCHOOL DISTRICT	26,807	0.004495%	181,936
55555	LUVERNE COMMUNITY SCHOOL DISTRICT	64,037	0.010739%	434,614
55558	NORTH KOSSUTH COMMUNITY SCHOOL DISTRICT	153,616	0.025761%	1,042,588
55701	ALGONA MUNICIPAL UTILITIES	187,872	0.031506%	1,275,084
56001	STATE - DEPT OF CORRECTIONS/FT MADISON	205,129	0.034400%	1,392,207
56201	LEE COUNTY	526,176	0.088240%	3,571,143
56203	LEE COUNTY AGRICULTURAL EXTENSION OFFICE	8,659	0.001452%	58,770
56211	GREAT RIVER REGIONAL WASTE AUTHORITY	48,250	0.008092%	327,470
56301	CITY OF KEOKUK	235,151	0.039435%	1,595,962
56302	CITY OF DONNELSON	8,333	0.001398%	56,559
56303	CITY OF FORT MADISON	227,526	0.038156%	1,544,210
56304	CITY OF WEST POINT	26,259	0.004404%	178,222
56310	CITY OF MONTROSE	9,574	0.001606%	64,979
56312	CITY OF FRANKLIN	96	0.000016%	649
56313	CITY OF ST PAUL	193	0.000032%	1,309

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
3,806,017	501,958	21,892	88,897	110,789	(768,207)	150,767
2,189,903	288,816	12,596	51,149	63,745	(442,010)	86,748
2,172,152	286,475	12,494	50,735	63,229	(438,427)	86,045
4,716,730	622,067	27,130	110,168	137,298	(952,025)	186,843
16,403	2,163	94	383	477	(3,311)	650
4,817,750	635,390	27,711	112,528	140,239	(972,415)	190,845
70,785	9,336	407	1,653	2,060	(14,287)	2,804
10,120,359	1,334,727	58,211	236,381	294,592	(2,042,694)	400,897
1,358,143	179,119	7,812	31,722	39,534	(274,128)	53,800
45,406	5,988	261	1,061	1,322	(9,165)	1,799
154,166	20,332	887	3,601	4,488	(31,117)	6,107
90,258	11,904	519	2,108	2,627	(18,218)	3,575
132,767	17,510	764	3,101	3,865	(26,798)	5,259
320,428	42,260	1,843	7,484	9,327	(64,675)	12,693
188,764	24,895	1,086	4,409	5,495	(38,100)	7,477
175,361	23,128	1,009	4,096	5,105	(35,395)	6,947
23,689	3,124	136	553	689	(4,781)	938
137,296	18,107	790	3,207	3,997	(27,712)	5,439
16,414	2,165	94	383	477	(3,313)	650
15,791	2,083	91	369	460	(3,187)	626
51,387	6,777	296	1,200	1,496	(10,372)	2,036
6,563	866	38	153	191	(1,325)	260
1,597,256	210,655	9,187	37,307	46,494	(322,390)	63,272
9,980,392	1,316,267	57,406	233,111	290,517	(2,014,443)	395,352
343,762	45,337	1,977	8,029	10,006	(69,385)	13,617
821,191	108,303	4,723	19,181	23,904	(165,749)	32,530
1,969,940	259,806	11,331	46,012	57,343	(397,613)	78,035
2,409,236	317,743	13,858	56,272	70,130	(486,280)	95,437
2,630,537	346,929	15,131	61,441	76,572	(530,948)	104,203
6,747,575	889,906	38,811	157,603	196,414	(1,361,931)	267,291
111,044	14,645	639	2,594	3,233	(22,413)	4,399
618,745	81,603	3,559	14,452	18,011	(124,888)	24,510
3,015,524	397,703	17,345	70,433	87,778	(608,654)	119,454
106,866	14,094	615	2,496	3,111	(21,570)	4,233
2,917,741	384,807	16,783	68,149	84,932	(588,917)	115,580
336,745	44,412	1,937	7,865	9,802	(67,969)	13,339
122,775	16,192	706	2,868	3,574	(24,781)	4,863
1,225	162	7	29	36	(247)	49
2,473	326	14	58	72	(499)	98

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Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
56314	KEOKUK HOUSING AUTHORITY	27,032	0.004533%	183,464
56315	FT MADISON HOUSING AUTHORITY	27,983	0.004693%	189,920
56316	DONNELSON PUBLIC LIBRARY	3,188	0.000535%	21,639
56317	CITY OF HOUGHTON	295	0.000049%	2,000
56324	DONNELSON MUNICIPAL WATER WORKS	1,791	0.000300%	12,157
56544	KEOKUK COMMUNITY SCHOOL DISTRICT	1,139,635	0.191117%	7,734,675
56545	CENTRAL LEE COMMUNITY SCHOOL DISTRICT	532,193	0.089249%	3,611,976
56546	FORT MADISON COMMUNITY SCHOOL DISTRICT	1,212,223	0.203290%	8,227,326
56601	SOUTHEAST IOWA PLANNING COMMISSION	91,249	0.015302%	619,301
56702	KEOKUK MUNICIPAL WATER WORKS	103,643	0.017381%	703,422
57004	6TH JUDICIAL DIST DEPT CORR SERVICES	982,907	0.164834%	6,670,963
57202	LINN COUNTY	2,965,374	0.497294%	20,125,914
57204	LINN COUNTY ASSESSOR	49,729	0.008340%	337,507
57205	LINN COUNTY AGRI	33,052	0.005543%	224,326
57206	CITY ASSESSOR'S OFFICE LINN COUNTY	93,149	0.015621%	632,198
57301	CITY OF CEDAR RAPIDS	4,778,783	0.801403%	32,433,477
57302	CITY OF CENTRAL CITY	27,244	0.004569%	184,905
57303	CITY OF COGGON	8,934	0.001498%	60,637
57304	CITY OF LISBON	31,591	0.005298%	214,409
57305	CITY OF MOUNT VERNON	70,617	0.011843%	479,278
57307	CITY OF SPRINGVILLE	16,767	0.002812%	113,795
57308	CITY OF MARION	576,710	0.096714%	3,914,117
57309	CITY OF CENTER POINT	32,577	0.005463%	221,096
57310	CITY OF WALKER	8,182	0.001372%	55,531
57311	CITY OF PRAIRIEBURG	2,299	0.000386%	15,604
57313	MARION MUNICIPAL WATER DEPARTMENT	76,999	0.012913%	522,591
57314	CITY OF ALBURNETT	5,197	0.000872%	35,271
57315	CITY OF PALO	13,346	0.002238%	90,582
57316	CITY OF BERTRAM	268	0.000045%	1,818
57317	CITY OF ROBINS	19,926	0.003342%	135,235
57318	CITY OF ELY	26,966	0.004522%	183,015
57319	CITY OF HIAWATHA	143,335	0.024037%	972,812
57323	CITY OF FAIRFAX	34,088	0.005717%	231,357
57501	CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT	11,479,526	1.925120%	77,911,237
57503	MARION INDEPENDENT SCHOOL DISTRICT	1,339,073	0.224563%	9,088,253
57508	ALBURNETT COMMUNITY SCHOOL DISTRICT	295,421	0.049542%	2,005,017
57551	CENTER POINT-URBANA COMMUNITY SCHOOL DIS	771,219	0.129334%	5,234,242
57573	COLLEGE COMMUNITY SCHOOL DISTRICT	3,109,637	0.521487%	21,105,027
57575	CENTRAL CITY COMMUNITY SCHOOL DISTRICT	261,130	0.043792%	1,772,285

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
346,651	45,718	1,994	8,097	10,091	(69,968)	13,732
358,848	47,327	2,064	8,382	10,446	(72,430)	14,215
40,885	5,392	235	955	1,190	(8,252)	1,620
3,779	498	22	88	110	(763)	150
22,969	3,029	132	536	668	(4,636)	910
14,614,451	1,927,431	84,061	341,349	425,410	(2,949,782)	578,921
6,824,728	900,081	39,255	159,405	198,660	(1,377,504)	270,347
15,545,302	2,050,197	89,415	363,090	452,505	(3,137,665)	615,795
1,170,153	154,326	6,731	27,331	34,062	(236,184)	46,353
1,329,096	175,288	7,645	31,044	38,689	(268,265)	52,649
12,604,597	1,662,361	72,500	294,405	366,905	(2,544,113)	499,305
38,027,349	5,015,248	218,730	888,202	1,106,932	(7,675,444)	1,506,374
637,710	84,105	3,668	14,895	18,563	(128,715)	25,262
423,857	55,901	2,438	9,900	12,338	(85,551)	16,790
1,194,521	157,540	6,871	27,900	34,771	(241,102)	47,318
61,282,143	8,082,213	352,489	1,431,363	1,783,852	(12,369,194)	2,427,564
349,373	46,077	2,010	8,160	10,170	(70,517)	13,840
114,571	15,110	659	2,676	3,335	(23,125)	4,539
405,120	53,429	2,330	9,462	11,792	(81,769)	16,048
905,582	119,433	5,209	21,152	26,361	(182,783)	35,873
215,012	28,357	1,237	5,022	6,259	(43,398)	8,517
7,395,615	975,373	42,539	172,739	215,278	(1,492,732)	292,962
417,755	55,096	2,403	9,757	12,160	(84,320)	16,548
104,924	13,838	604	2,451	3,055	(21,178)	4,156
29,484	3,889	170	689	859	(5,951)	1,168
987,421	130,226	5,680	23,063	28,743	(199,301)	39,115
66,643	8,789	383	1,557	1,940	(13,451)	2,640
171,152	22,572	984	3,998	4,982	(34,545)	6,780
3,436	453	20	80	100	(693)	136
255,522	33,700	1,470	5,968	7,438	(51,575)	10,122
345,802	45,606	1,989	8,077	10,066	(69,797)	13,698
1,838,100	242,418	10,573	42,932	53,505	(371,002)	72,812
437,142	57,653	2,514	10,210	12,724	(88,233)	17,316
147,211,095	19,414,976	846,742	3,438,395	4,285,137	(29,713,103)	5,831,460
17,171,999	2,264,734	98,772	401,085	499,857	(3,465,998)	680,233
3,788,423	499,637	21,791	88,486	110,277	(764,656)	150,070
9,889,954	1,304,339	56,886	230,999	287,885	(1,996,189)	391,770
39,877,356	5,259,237	229,371	931,413	1,160,784	(8,048,850)	1,579,658
3,348,684	441,642	19,261	78,215	97,476	(675,899)	132,651

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
57577	LINN-MAR COMMUNITY SCHOOL DISTRICT	4,028,693	0.675613%	27,342,634
57578	MOUNT VERNON COMMUNITY SCHOOL DISTRICT	768,782	0.128925%	5,217,700
57579	SPRINGVILLE COMMUNITY SCHOOL DISTRICT	199,965	0.033534%	1,357,157
57582	LISBON COMMUNITY SCHOOL DISTRICT	366,488	0.061460%	2,487,344
57583	NORTH LINN COMMUNITY SCHOOL DISTRICT	367,793	0.061679%	2,496,199
57584	KIRKWOOD COMMUNITY COLLEGE	1,515,008	0.254067%	10,282,317
57603	AEA 10 - GRANT WOOD	2,637,574	0.442322%	17,901,148
57702	COGGON MUNICIPAL LIGHT PLANT	4,266	0.000715%	28,954
57703	CEDAR RAPIDS / LINN CO SOLID WASTE AGCY	165,872	0.027817%	1,125,768
58201	LOUISA COUNTY	240,380	0.040312%	1,631,453
58203	LOUISA COUNTY AGRI EXT DISTRICT	17,073	0.002863%	115,877
58204	LOUISA DES MOINES DRAINAGE DIST NO	9,670	0.001622%	65,632
58205	LOUISA COUNTY ASSESSOR	16,292	0.002732%	110,575
58301	CITY OF WAPELLO	21,353	0.003581%	144,923
58302	CITY OF MORNING SUN	14,821	0.002485%	100,588
58303	CITY OF COLUMBUS JUNCTION	24,635	0.004131%	167,196
58305	CITY OF GRANDVIEW	5,658	0.000949%	38,398
58306	CITY OF COLUMBUS CITY	1,715	0.000288%	11,639
58307	CITY OF COTTER	89	0.000015%	606
58308	CITY OF FREDONIA	518	0.000087%	3,518
58311	CITY OF OAKVILLE	3,310	0.000555%	22,468
58314	CITY OF LETTS	1,669	0.000280%	11,329
58318	LETTS PUBLIC LIBRARY	1,066	0.000179%	7,234
58320	LOUISA REGIONAL SOLID WASTE	443	0.000074%	3,004
58403	ELIOT TWP LOUISA CO	18	0.000003%	121
58530	WAPELLO COMMUNITY SCHOOL DISTRICT	402,948	0.067574%	2,734,794
58531	COLUMBUS COMMUNITY SCHOOL DISTRICT	536,640	0.089995%	3,642,158
58532	MORNING SUN COMMUNITY SCHOOL DISTRICT	105,601	0.017709%	716,709
58533	LOUISA MUSCATINE COMMUNITY SCHOOL DIST	488,592	0.081937%	3,316,064
59201	LUCAS COUNTY	188,422	0.031598%	1,278,814
59203	LUCAS COUNTY AGRI	2,779	0.000466%	18,859
59204	LUCAS COUNTY HEALTH CENTER	728,151	0.122111%	4,941,945
59301	CITY OF RUSSELL	3,799	0.000637%	25,785
59302	CITY OF CHARITON	52,896	0.008871%	359,006
59304	CITY OF LUCAS	1,588	0.000266%	10,778
59305	CITY OF DERBY	214	0.000036%	1,455
59307	CITY OF WILLIAMSON	363	0.000061%	2,461
59308	HOUSING BOARD	8,471	0.001421%	57,492
59309	CHARITON MUNICIPAL WATER	35,588	0.005968%	241,533

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
51,663,140	6,813,608	297,161	1,206,692	1,503,853	(10,427,694)	2,046,527
9,858,697	1,300,217	56,706	230,269	286,975	(1,989,880)	390,532
2,564,310	338,195	14,750	59,894	74,644	(517,581)	101,580
4,699,767	619,830	27,033	109,772	136,805	(948,601)	186,171
4,716,497	622,037	27,129	110,163	137,292	(951,978)	186,834
19,428,148	2,562,287	111,749	453,782	565,531	(3,921,380)	769,605
33,823,716	4,460,851	194,551	790,018	984,569	(6,826,982)	1,339,856
54,708	7,215	315	1,278	1,593	(11,042)	2,167
2,127,108	280,534	12,235	49,683	61,918	(429,336)	84,261
3,082,584	406,547	17,731	72,000	89,731	(622,189)	122,110
218,947	28,876	1,259	5,114	6,373	(44,192)	8,673
124,011	16,355	713	2,897	3,610	(25,030)	4,912
208,928	27,555	1,202	4,880	6,082	(42,170)	8,276
273,828	36,114	1,575	6,396	7,971	(55,269)	10,847
190,057	25,066	1,093	4,439	5,532	(38,361)	7,529
315,912	41,664	1,817	7,379	9,196	(63,764)	12,514
72,552	9,568	417	1,695	2,112	(14,644)	2,874
21,992	2,900	126	514	640	(4,439)	871
1,145	151	7	27	34	(231)	45
6,648	877	38	155	193	(1,342)	263
42,453	5,599	244	992	1,236	(8,569)	1,682
21,405	2,823	123	500	623	(4,320)	848
13,668	1,803	79	319	398	(2,759)	541
5,677	749	33	133	166	(1,146)	225
229	30	1	5	6	(46)	9
5,167,317	681,493	29,722	120,693	150,415	(1,042,972)	204,692
6,881,756	907,602	39,583	160,737	200,320	(1,389,014)	272,606
1,354,202	178,599	7,789	31,630	39,419	(273,332)	53,644
6,265,609	826,342	36,039	146,345	182,384	(1,264,651)	248,199
2,416,283	318,672	13,898	56,437	70,335	(487,703)	95,716
35,633	4,699	205	832	1,037	(7,192)	1,412
9,337,666	1,231,501	53,709	218,099	271,808	(1,884,715)	369,892
48,719	6,425	280	1,138	1,418	(9,833)	1,930
678,332	89,462	3,902	15,844	19,746	(136,915)	26,871
20,364	2,686	117	476	593	(4,110)	807
2,748	362	16	64	80	(555)	109
4,649	613	27	109	136	(938)	184
108,629	14,327	625	2,537	3,162	(21,926)	4,303
456,370	60,188	2,625	10,659	13,284	(92,114)	18,078

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
59562	CHARITON COMMUNITY SCHOOL DISTRICT	724,387	0.121480%	4,916,397
59603	SOUTH IA AREA DETENTION SERV. AGCY.	44,745	0.007504%	303,684
60201	LYON COUNTY	273,223	0.045819%	1,854,354
60204	LYON COUNTY AGRICULTURAL EXT DISTRICT	8,530	0.001430%	57,890
60301	CITY OF ALVORD	2,802	0.000470%	19,020
60302	CITY OF LITTLE ROCK	7,728	0.001296%	52,448
60303	CITY OF GEORGE	15,379	0.002579%	104,375
60304	CITY OF LARCHWOOD	13,522	0.002268%	91,772
60305	CITY OF INWOOD	12,434	0.002085%	84,390
60306	CITY OF DOON	6,059	0.001016%	41,123
60307	CITY OF ROCK RAPIDS	37,954	0.006365%	257,596
60308	CITY OF LESTER	2,045	0.000343%	13,879
60309	ROCK RAPIDS PUBLIC LIBRARY	7,761	0.001301%	52,672
60312	ROCK RAPIDS MUNICIPAL HOUSING AGENCY	6,905	0.001158%	46,864
60536	WEST LYON COMMUNITY SCHOOL DISTRICT	399,396	0.066979%	2,710,693
60538	CENTRAL LYON COMMUNITY SCHOOL DISTRICT	416,054	0.069772%	2,823,745
61201	MADISON COUNTY	260,310	0.043654%	1,766,718
61203	MADISON COUNTY AGRI EXT DISTRICT	12,210	0.002048%	82,867
61204	MADISON COUNTY MEMORIAL HOSPITAL	612,526	0.102721%	4,157,201
61301	CITY OF WINTERSET	152,462	0.025568%	1,034,755
61303	CITY OF EARLHAM	16,732	0.002806%	113,560
61304	CITY OF TRURO	7,343	0.001231%	49,834
61308	CITY OF ST CHARLES	4,054	0.000680%	27,512
61309	CITY OF EAST PERU	214	0.000036%	1,455
61311	CITY OF MACKSBURG	134	0.000022%	909
61312	CITY OF BEVINGTON	134	0.000022%	909
61313	NORTH WARD PLAZA	6,481	0.001087%	43,986
61315	CITY OF PATTERSON	461	0.000077%	3,127
61538	EARLHAM COMMUNITY SCHOOL DISTRICT	320,796	0.053798%	2,177,235
61540	WINTERSET COMMUNITY SCHOOL DISTRICT	989,296	0.165905%	6,714,324
61542	INTERSTATE 35 COMMUNITY SCHOOL DISTRICT	432,592	0.072546%	2,935,993
61601	SOUTH CENTRAL IOWA LANDFILL AGENCY	14,904	0.002499%	101,155
62201	MAHASKA COUNTY	317,591	0.053260%	2,155,482
62203	MAHASKA COUNTY AGRI	12,318	0.002066%	83,603
62204	MAHASKA HEALTH PARTNERSHIP	2,177,754	0.365210%	14,780,357
62209	S C IA SOLID WASTE AGENCY	50,940	0.008543%	345,727
62301	CITY OF NEW SHARON	12,022	0.002016%	81,594
62302	CITY OF OSKALOOSA	121,907	0.020444%	827,377
62304	CITY OF FREMONT	6,567	0.001101%	44,571

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
9,289,393	1,225,134	53,432	216,972	270,404	(1,874,972)	367,980
573,802	75,676	3,300	13,402	16,702	(115,816)	22,730
3,503,750	462,093	20,153	81,837	101,990	(707,197)	138,794
109,381	14,426	629	2,555	3,184	(22,078)	4,333
35,938	4,740	207	839	1,046	(7,254)	1,424
99,099	13,070	570	2,315	2,885	(20,002)	3,926
197,213	26,010	1,134	4,606	5,740	(39,806)	7,812
173,401	22,869	997	4,050	5,047	(34,999)	6,869
159,453	21,029	917	3,724	4,641	(32,184)	6,316
77,701	10,248	447	1,815	2,262	(15,683)	3,078
486,720	64,191	2,800	11,368	14,168	(98,240)	19,280
26,223	3,458	151	612	763	(5,293)	1,039
99,523	13,126	572	2,325	2,897	(20,088)	3,942
88,549	11,678	509	2,068	2,577	(17,873)	3,508
5,121,779	675,487	29,460	119,629	149,089	(1,033,780)	202,889
5,335,386	703,659	30,689	124,618	155,307	(1,076,895)	211,350
3,338,164	440,255	19,201	77,969	97,170	(673,775)	132,234
156,575	20,650	901	3,657	4,558	(31,603)	6,202
7,854,914	1,035,948	45,181	183,467	228,648	(1,585,437)	311,156
1,955,141	257,854	11,246	45,666	56,912	(394,626)	77,449
214,569	28,298	1,234	5,012	6,246	(43,309)	8,500
94,160	12,418	542	2,199	2,741	(19,005)	3,730
51,982	6,856	299	1,214	1,513	(10,492)	2,059
2,748	362	16	64	80	(555)	109
1,718	227	10	40	50	(347)	68
1,718	227	10	40	50	(347)	68
83,109	10,961	478	1,941	2,419	(16,775)	3,292
5,909	779	34	138	172	(1,193)	234
4,113,824	542,553	23,662	96,086	119,748	(830,335)	162,961
12,686,526	1,673,166	72,972	296,318	369,290	(2,560,650)	502,550
5,547,477	731,631	31,909	129,572	161,481	(1,119,703)	219,752
191,129	25,207	1,099	4,464	5,563	(38,578)	7,571
4,072,722	537,132	23,426	95,126	118,552	(822,039)	161,332
157,966	20,833	909	3,690	4,599	(31,884)	6,257
27,927,070	3,683,170	160,634	652,291	812,925	(5,636,803)	1,106,272
653,241	86,153	3,757	15,258	19,015	(131,850)	25,877
154,170	20,333	887	3,601	4,488	(31,118)	6,107
1,563,305	206,177	8,992	36,514	45,506	(315,538)	61,927
84,215	11,107	484	1,967	2,451	(16,998)	3,336

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
62305	CITY OF UNIVERSITY PARK	496	0.000083%	3,364
62306	CITY OF LEIGHTON	161	0.000027%	1,091
62307	CITY OF BEACON	707	0.000119%	4,800
62308	CITY OF ROSE HILL	589	0.000099%	4,001
62309	CITY OF BARNES CITY	511	0.000086%	3,470
62402	CEDAR TOWNSHIP - MAHASKA COUNTY	726	0.000122%	4,924
62580	NORTH MAHASKA COMMUNITY SCHOOL DISTRICT	299,029	0.050147%	2,029,505
62581	OSKALOOSA COMMUNITY SCHOOL DISTRICT	1,260,207	0.211337%	8,552,993
62601	MAHASKA CO SOLID WASTE MGMT COMM	22,387	0.003754%	151,938
62701	OSKALOOSA WATER DEPT	51,872	0.008699%	352,056
63201	MARION COUNTY	507,188	0.085056%	3,442,275
63204	MARION COUNTY AGRI	10,676	0.001790%	72,460
63209	MARION COUNTY RURAL WATER DIST	18,969	0.003181%	128,742
63301	CITY OF KNOXVILLE	105,368	0.017670%	715,132
63302	CITY OF PELLA	384,179	0.064427%	2,607,414
63306	CITY OF PLEASANTVILLE	19,025	0.003191%	129,124
63307	CITY OF BUSSEY	3,309	0.000555%	22,456
63312	CITY OF MARYSVILLE	26	0.000004%	176
63315	CITY OF HAMILTON	113	0.000019%	764
63316	CITY OF SWAN	183	0.000031%	1,241
63317	CITY OF HARVEY	2,299	0.000386%	15,606
63321	CITY OF MELCHER-DALLAS	13,286	0.002228%	90,174
63324	KNOXVILLE LOW RENT HOUSING AGCY	12,077	0.002025%	81,964
63589	PLEASANTVILLE COMMUNITY SCHOOL DISTRICT	393,131	0.065928%	2,668,171
63591	TWIN CEDARS COMMUNITY SCHOOL DISTRICT	248,217	0.041626%	1,684,639
63592	KNOXVILLE COMMUNITY SCHOOL DISTRICT	949,496	0.159231%	6,444,204
63593	PELLA COMMUNITY SCHOOL DISTRICT	1,228,250	0.205978%	8,336,101
63594	MELCHER-DALLAS COMMUNITY SCHOOL DISTRICT	176,605	0.029617%	1,198,617
63701	KNOXVILLE WATERWORKS	35,158	0.005896%	238,617
64001	STATE - DEPT OF HUMAN SERVICES/MARSHALLTOWN	3,985,674	0.668399%	27,050,666
64201	MARSHALL COUNTY	447,413	0.075031%	3,036,580
64203	MARSHALL COUNTY AGRI EXT DISTRICT	9,835	0.001649%	66,747
64302	CITY OF STATE CENTER	36,126	0.006058%	245,184
64303	CITY OF MARSHALLTOWN	493,473	0.082756%	3,349,191
64305	GUTEKUNST PUBLIC LIBRARY	4,464	0.000749%	30,297
64306	CITY OF MELBOURNE	14,997	0.002515%	101,785
64307	CITY OF RHODES	1,902	0.000319%	12,908
64308	CITY OF GILMAN	5,995	0.001005%	40,685
64309	CITY OF ALBION	7,797	0.001308%	52,918

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
6,356	838	37	148	185	(1,283)	252
2,062	272	12	48	60	(416)	82
9,069	1,196	52	212	264	(1,831)	359
7,559	997	43	177	220	(1,526)	299
6,556	865	38	153	191	(1,323)	260
9,304	1,227	54	217	271	(1,878)	369
3,834,692	505,740	22,057	89,567	111,624	(773,995)	151,903
16,160,640	2,131,351	92,954	377,463	470,417	(3,261,865)	640,170
287,083	37,862	1,651	6,705	8,356	(57,945)	11,372
665,200	87,730	3,826	15,537	19,363	(134,264)	26,351
6,504,082	857,793	37,411	151,915	189,326	(1,312,785)	257,646
136,911	18,057	787	3,198	3,985	(27,634)	5,423
243,254	32,082	1,399	5,682	7,081	(49,098)	9,636
1,351,222	178,206	7,772	31,560	39,332	(272,731)	53,526
4,926,635	649,751	28,338	115,071	143,409	(994,393)	195,158
243,975	32,177	1,403	5,699	7,102	(49,244)	9,665
42,430	5,596	244	991	1,235	(8,564)	1,681
332	44	2	8	10	(67)	13
1,443	190	8	34	42	(291)	57
2,345	309	13	55	68	(473)	93
29,488	3,889	170	689	859	(5,952)	1,168
170,381	22,471	980	3,980	4,960	(34,390)	6,749
154,868	20,425	891	3,617	4,508	(31,259)	6,135
5,041,433	664,891	28,998	117,752	146,750	(1,017,563)	199,706
3,183,079	419,801	18,309	74,347	92,656	(642,473)	126,091
12,176,143	1,605,854	70,036	284,397	354,433	(2,457,634)	482,332
15,750,828	2,077,303	90,597	367,891	458,488	(3,179,149)	623,936
2,264,753	298,688	13,027	52,898	65,925	(457,118)	89,713
450,859	59,462	2,593	10,531	13,124	(91,002)	17,860
51,111,474	6,740,852	293,988	1,193,807	1,487,795	(10,316,345)	2,024,674
5,737,534	756,696	33,002	134,011	167,013	(1,158,064)	227,280
126,116	16,633	725	2,946	3,671	(25,455)	4,996
463,267	61,098	2,665	10,821	13,486	(93,506)	18,351
6,328,201	834,597	36,399	147,807	184,206	(1,277,285)	250,678
57,245	7,550	329	1,337	1,666	(11,554)	2,268
192,319	25,364	1,106	4,492	5,598	(38,818)	7,618
24,389	3,217	140	570	710	(4,923)	966
76,873	10,138	442	1,796	2,238	(15,516)	3,045
99,987	13,187	575	2,335	2,910	(20,181)	3,961

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
64310	CITY OF LISCOMB	1,576	0.000264%	10,695
64312	CITY OF ST ANTHONY	281	0.000047%	1,910
64313	CITY OF CLEMONS	1,643	0.000276%	11,152
64316	CITY OF LAUREL	4,630	0.000776%	31,424
64317	CITY OF LE GRAND	10,606	0.001779%	71,985
64318	CITY OF FERGUSON	853	0.000143%	5,788
64319	CITY OF HAVERHILL	825	0.000138%	5,601
64543	MARSHALLTOWN COMMUNITY SCHOOL DISTRICT	2,980,110	0.499765%	20,225,928
64548	WEST MARSHALL COMMUNITY SCHOOL DISTRICT	424,418	0.071175%	2,880,511
64551	IOWA VALLEY COMMUNITY COLLEGE DISTRICT	620,634	0.104081%	4,212,228
64553	EAST MARSHALL COMMUNITY SCHOOL DISTRICT	489,666	0.082117%	3,323,350
64601	REGION SIX PLANNING COMMISSION	43,557	0.007305%	295,621
64603	SOLID WASTE MANGT COMM MARSHALL CO	31,102	0.005216%	211,089
64701	MARSHALLTOWN WATER WORKS	44,018	0.007382%	298,746
65001	STATE - DEPT OF HUMAN SERVICES/GLENWOOD	3,834,517	0.643050%	26,024,768
65201	MILLS COUNTY	403,042	0.067590%	2,735,438
65203	MILLS COUNTY AGRI	12,454	0.002089%	84,525
65301	CITY OF GLENWOOD	66,390	0.011134%	450,588
65302	CITY OF MALVERN	16,196	0.002716%	109,919
65303	CITY OF SILVER CITY	2,880	0.000483%	19,546
65306	CITY OF EMERSON	8,413	0.001411%	57,099
65307	CITY OF HASTINGS	1,768	0.000297%	12,001
65311	CITY OF PACIFIC JUNCTION	5,754	0.000965%	39,055
65312	GLENWOOD MUNICIPAL UTILITIES	39,354	0.006600%	267,093
65314	LOW RENT HOUSING AGENCY OF MALVERN	1,150	0.000193%	7,803
65315	CITY OF HENDERSON	1,516	0.000254%	10,289
65555	GLENWOOD COMMUNITY SCHOOL DISTRICT	1,104,389	0.185206%	7,495,460
66201	MITCHELL COUNTY	278,144	0.046645%	1,887,759
66203	MITCHELL COUNTY REGIONAL HEALTH CENTER	543,763	0.091189%	3,690,504
66204	MITCHELL COUNTY AGRI EXT	8,734	0.001465%	59,277
66208	MITCHELL CO SOIL & WATER CONS DIST	5,220	0.000875%	35,429
66301	CITY OF OSAGE	62,814	0.010534%	426,317
66303	CITY OF RICEVILLE	12,000	0.002012%	81,446
66306	CITY OF STACYVILLE	4,541	0.000762%	30,822
66307	CITY OF SAINT ANSGAR	28,515	0.004782%	193,529
66309	CITY OF MITCHELL	825	0.000138%	5,596
66312	CITY OF ORCHARD	295	0.000049%	2,000
66313	CITY OF CARPENTER	305	0.000051%	2,067
66314	CITY OF MCINTIRE	301	0.000051%	2,046

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES (Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
20,208	2,665	116	472	588	(4,079)	801
3,608	476	21	84	105	(728)	143
21,071	2,779	121	492	613	(4,253)	835
59,375	7,831	342	1,387	1,729	(11,984)	2,352
136,013	17,938	782	3,177	3,959	(27,453)	5,388
10,937	1,442	63	255	318	(2,208)	433
10,582	1,396	61	247	308	(2,136)	419
38,216,323	5,040,171	219,817	892,616	1,112,433	(7,713,587)	1,513,860
5,442,644	717,805	31,306	127,123	158,429	(1,098,544)	215,599
7,958,886	1,049,660	45,779	185,895	231,674	(1,606,422)	315,275
6,279,376	828,157	36,118	146,667	182,785	(1,267,430)	248,744
558,567	73,667	3,213	13,046	16,259	(112,741)	22,126
398,846	52,602	2,294	9,316	11,610	(80,503)	15,799
564,473	74,446	3,247	13,184	16,431	(113,933)	22,360
49,173,069	6,485,205	282,839	1,148,532	1,431,371	(9,925,097)	1,947,888
5,168,533	681,653	29,729	120,721	150,450	(1,043,217)	204,741
159,707	21,063	919	3,730	4,649	(32,235)	6,326
851,374	112,284	4,897	19,885	24,782	(171,841)	33,725
207,688	27,391	1,195	4,851	6,046	(41,920)	8,227
36,932	4,871	212	863	1,075	(7,454)	1,463
107,887	14,229	621	2,520	3,141	(21,776)	4,274
22,676	2,991	130	530	660	(4,577)	898
73,793	9,732	424	1,724	2,148	(14,894)	2,923
504,665	66,558	2,903	11,787	14,690	(101,862)	19,991
14,744	1,945	85	344	429	(2,976)	584
19,440	2,564	112	454	566	(3,924)	770
14,162,461	1,867,820	81,461	330,792	412,253	(2,858,553)	561,016
3,566,867	470,417	20,516	83,311	103,827	(719,937)	141,294
6,973,104	919,650	40,109	162,870	202,979	(1,407,452)	276,225
112,003	14,771	644	2,616	3,260	(22,607)	4,437
66,942	8,829	385	1,564	1,949	(13,512)	2,652
805,513	106,235	4,633	18,814	23,447	(162,585)	31,909
153,890	20,296	885	3,594	4,479	(31,061)	6,096
58,236	7,681	335	1,360	1,695	(11,754)	2,307
365,668	48,226	2,103	8,541	10,644	(73,806)	14,485
10,574	1,395	61	247	308	(2,134)	419
3,779	498	22	88	110	(763)	150
3,906	515	22	91	113	(788)	155
3,865	510	22	90	112	(780)	153

Iowa Public Employees' Retirement System
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Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
66315	STACYVILLE PUBLIC LIBRARY	2,381	0.000399%	16,158
66553	OSAGE COMMUNITY SCHOOL DISTRICT	476,757	0.079952%	3,235,737
66555	ST ANSGAR COMMUNITY SCHOOL DISTRICT	356,598	0.059802%	2,420,222
66701	OSAGE MUNICIPAL LIGHT AND POWER	50,969	0.008548%	345,928
66702	OSAGE MUNICIPAL GASWORKS	28,245	0.004737%	191,696
67201	MONONA COUNTY	247,910	0.041575%	1,682,558
67203	MONONA COUNTY AGRI EXTENSION DISTRI	7,745	0.001299%	52,564
67205	MONONA COUNTY ASSESSOR	14,489	0.002430%	98,335
67207	LITTLE SIOUX DRAINAGE DISTRICT	15,784	0.002647%	107,127
67301	CITY OF ONAWA	69,063	0.011582%	468,727
67302	CITY OF MAPLETON	41,729	0.006998%	283,210
67303	CITY OF UTE	5,618	0.000942%	38,131
67304	CITY OF WHITING	9,301	0.001560%	63,125
67305	CITY OF MOORHEAD	2,934	0.000492%	19,913
67306	CITY OF SOLDIER	2,678	0.000449%	18,175
67308	CITY OF CASTANA	2,000	0.000335%	13,573
67311	CITY OF RODNEY	268	0.000045%	1,819
67312	CITY OF BLENCOE	4,595	0.000771%	31,186
67313	LOW RENT HOUSING AGENCY OF ONAWA	9,834	0.001649%	66,746
67545	WHITING COMMUNITY SCHOOL DISTRICT	124,416	0.020865%	844,411
67549	WEST MONONA COMMUNITY SCHOOL DISTRICT	388,321	0.065122%	2,635,524
68201	MONROE COUNTY	203,014	0.034045%	1,377,850
68203	MONROE COUNTY AGRICULTURAL EXT. DISTRICT	10,146	0.001702%	68,864
68204	MONROE COUNTY HOSPITAL	587,202	0.098474%	3,985,327
68301	CITY OF ALBIA	38,409	0.006441%	260,683
68304	CITY OF LOVILIA	5,551	0.000931%	37,677
68305	CITY OF MELROSE	429	0.000072%	2,909
68307	ALBIA LOW RENT HOUSING AGENCY	10,992	0.001843%	74,600
68549	ALBIA COMMUNITY SCHOOL DISTRICT	614,835	0.103108%	4,172,872
68701	ALBIA MUNICIPAL WATERWORKS	16,416	0.002753%	111,415
69201	MONTGOMERY COUNTY	210,928	0.035373%	1,431,561
69203	MONTGOMERY CO AGRI EXTENSION DISTRI	8,302	0.001392%	56,346
69205	MONTGOMERY COUNTY MEMORIAL HOSPITAL	1,164,475	0.195283%	7,903,260
69301	CITY OF RED OAK	98,124	0.016455%	665,968
69303	CITY OF VILLISCA	20,121	0.003374%	136,562
69304	CITY OF STANTON	12,284	0.002060%	83,373
69308	CITY OF ELLIOTT	5,740	0.000963%	38,959
69311	CITY OF COBURG	241	0.000040%	1,633
69312	STANTON HOUSING COMMISSION	3,102	0.000520%	21,052

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
30,530	4,027	176	713	889	(6,162)	1,209
6,113,835	806,325	35,166	142,800	177,966	(1,234,017)	242,187
4,572,941	603,104	26,303	106,810	133,113	(923,003)	181,147
653,620	86,203	3,760	15,267	19,027	(131,927)	25,892
362,203	47,769	2,083	8,460	10,543	(73,107)	14,348
3,179,146	419,283	18,286	74,255	92,541	(641,679)	125,935
99,317	13,099	571	2,320	2,891	(20,046)	3,934
185,801	24,504	1,069	4,340	5,409	(37,502)	7,360
202,414	26,695	1,164	4,728	5,892	(40,855)	8,018
885,647	116,804	5,094	20,686	25,780	(178,759)	35,083
535,118	70,574	3,078	12,499	15,577	(108,008)	21,198
72,048	9,502	414	1,683	2,097	(14,542)	2,854
119,273	15,730	686	2,786	3,472	(24,074)	4,725
37,625	4,962	216	879	1,095	(7,594)	1,490
34,340	4,529	198	802	1,000	(6,931)	1,360
25,645	3,382	148	599	747	(5,176)	1,016
3,436	453	20	80	100	(694)	136
58,926	7,771	339	1,376	1,715	(11,894)	2,334
126,114	16,633	725	2,946	3,671	(25,455)	4,996
1,595,491	210,422	9,177	37,266	46,443	(322,034)	63,202
4,979,750	656,756	28,643	116,312	144,955	(1,005,113)	197,262
2,603,409	343,351	14,975	60,808	75,783	(525,472)	103,129
130,116	17,160	748	3,039	3,787	(26,263)	5,154
7,530,164	993,118	43,313	175,881	219,194	(1,519,889)	298,292
492,553	64,961	2,833	11,505	14,338	(99,417)	19,511
71,190	9,389	409	1,663	2,072	(14,369)	2,820
5,497	725	32	128	160	(1,109)	218
140,954	18,590	811	3,292	4,103	(28,450)	5,584
7,884,524	1,039,853	45,351	184,158	229,509	(1,591,413)	312,329
210,516	27,764	1,211	4,917	6,128	(42,491)	8,339
2,704,895	356,736	15,558	63,178	78,736	(545,956)	107,149
106,464	14,041	612	2,487	3,099	(21,489)	4,217
14,932,989	1,969,442	85,893	348,789	434,682	(3,014,076)	591,539
1,258,327	165,955	7,238	29,391	36,629	(253,981)	49,846
258,031	34,030	1,484	6,027	7,511	(52,081)	10,221
157,530	20,776	906	3,679	4,585	(31,796)	6,240
73,612	9,708	423	1,719	2,142	(14,858)	2,916
3,086	407	18	72	90	(623)	122
39,777	5,246	229	929	1,158	(8,029)	1,576

Iowa Public Employees' Retirement System
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Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
69313	CITY OF GRANT	753	0.000126%	5,110
69314	LOW RENT HOUSING AGENCY OF RED OAK	12,626	0.002117%	85,694
69315	VILLISCA LOW RENT HOUSING	7,504	0.001258%	50,929
69530	VILLISCA COMMUNITY SCHOOL DISTRICT	196,765	0.032998%	1,335,440
69531	RED OAK COMMUNITY SCHOOL DISTRICT	666,779	0.111819%	4,525,412
69532	STANTON COMMUNITY SCHOOL DISTRICT	113,907	0.019102%	773,081
69701	VILLISCA MUNICIPAL POWER PLANT	13,177	0.002210%	89,431
70201	MUSCATINE COUNTY	464,008	0.077814%	3,149,210
70204	MUSCATINE COUNTY AGRI EXTENSION OFFICE	11,584	0.001943%	78,617
70205	MUSCATINE LOUISA DRAINAGE DIST 13	4,491	0.000753%	30,479
70206	MUSCATINE GENERAL HOSPITAL	29,097	0.004880%	197,479
70211	MUSCATINE CO SOIL & WATER CONS DIST	1,675	0.000281%	11,369
70302	CITY OF WILTON	52,715	0.008840%	357,775
70303	CITY OF WEST LIBERTY	95,110	0.015950%	645,507
70304	CITY OF MUSCATINE	675,951	0.113357%	4,587,659
70307	CITY OF NICHOLS	1,346	0.000226%	9,138
70316	CITY OF ATALISSA	980	0.000164%	6,650
70317	CITY OF CONESVILLE	1,132	0.000190%	7,684
70318	CITY OF STOCKTON	1,590	0.000267%	10,788
70319	CITY OF FRUITLAND	5,716	0.000959%	38,793
70507	MUSCATINE COMMUNITY SCHOOL DISTRICT	2,942,948	0.493533%	19,973,710
70542	WEST LIBERTY COMMUNITY SCHOOL DISTRICT	677,992	0.113699%	4,601,512
70543	WILTON COMMUNITY SCHOOL DISTRICT	439,274	0.073666%	2,981,340
70703	MUSCATINE POWER AND WATER	53,526	0.008976%	363,277
70704	WILTON MUNICIPAL LIGHT & POWER	22,665	0.003801%	153,827
71201	O'BRIEN COUNTY	274,324	0.046004%	1,861,830
71203	O'BRIEN COUNTY AGRI EXT DISTRICT	12,067	0.002024%	81,902
71301	CITY OF PRIMGHAR	25,745	0.004318%	174,734
71302	CITY OF SHELDON	94,771	0.015893%	643,206
71303	CITY OF HARTLEY	50,940	0.008543%	345,731
71306	CITY OF PAULLINA	27,594	0.004628%	187,279
71310	CITY OF SUTHERLAND	7,363	0.001235%	49,970
71312	CITY OF SANBORN	38,019	0.006376%	258,036
71314	PRIMGHAR PUBLIC LIBRARY	1,706	0.000286%	11,575
71317	CITY OF ARCHER	366	0.000061%	2,485
71319	CITY OF CALUMET	1,369	0.000230%	9,289
71320	ARCHER PUBLIC LIBRARY	464	0.000078%	3,152
71401	PRAIRIE VIEW CEMETERY - O'BRIEN COUNTY	1,662	0.000279%	11,281
71530	HARTLEY-MELVIN-SANBORN COMM SCHOOL DIST	372,327	0.062439%	2,526,974

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
9,654	1,273	56	225	281	(1,949)	382
161,916	21,354	931	3,782	4,713	(32,681)	6,414
96,229	12,691	553	2,248	2,801	(19,423)	3,812
2,523,276	332,783	14,514	58,936	73,450	(509,298)	99,954
8,550,638	1,127,703	49,182	199,717	248,899	(1,725,862)	338,716
1,460,714	192,647	8,402	34,118	42,520	(294,831)	57,863
168,977	22,286	972	3,947	4,919	(34,106)	6,694
5,950,343	784,763	34,226	138,982	173,208	(1,201,018)	235,710
148,545	19,591	854	3,470	4,324	(29,982)	5,884
57,590	7,595	331	1,345	1,676	(11,624)	2,281
373,131	49,211	2,146	8,715	10,861	(75,313)	14,781
21,481	2,833	124	502	626	(4,336)	851
676,005	89,155	3,888	15,789	19,677	(136,445)	26,779
1,219,667	160,856	7,015	28,488	35,503	(246,178)	48,315
8,668,253	1,143,215	49,859	202,464	252,323	(1,749,601)	343,375
17,267	2,277	99	403	502	(3,485)	684
12,565	1,657	72	293	365	(2,536)	498
14,519	1,915	84	339	423	(2,931)	575
20,384	2,688	117	476	593	(4,114)	807
73,298	9,667	422	1,712	2,134	(14,794)	2,904
37,739,765	4,977,320	217,075	881,485	1,098,560	(7,617,398)	1,494,982
8,694,427	1,146,667	50,010	203,075	253,085	(1,754,884)	344,412
5,633,158	742,931	32,401	131,573	163,974	(1,136,997)	223,146
686,402	90,526	3,948	16,032	19,980	(138,543)	27,190
290,652	38,333	1,672	6,789	8,461	(58,665)	11,514
3,517,875	463,956	20,234	82,167	102,401	(710,048)	139,353
154,751	20,409	890	3,615	4,505	(31,235)	6,130
330,154	43,542	1,899	7,711	9,610	(66,638)	13,078
1,215,319	160,283	6,990	28,386	35,376	(245,300)	48,142
653,249	86,154	3,757	15,258	19,015	(131,852)	25,877
353,859	46,669	2,035	8,265	10,300	(71,423)	14,017
94,417	12,452	543	2,205	2,748	(19,057)	3,740
487,551	64,301	2,804	11,388	14,192	(98,407)	19,313
21,871	2,885	126	511	637	(4,415)	866
4,695	619	27	110	137	(948)	186
17,551	2,315	101	410	511	(3,543)	695
5,955	785	34	139	173	(1,202)	236
21,315	2,811	123	498	621	(4,302)	844
4,774,646	629,706	27,463	111,521	138,984	(963,715)	189,138

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
71534	SHELDON COMMUNITY SCHOOL DISTRICT	515,683	0.086480%	3,499,927
71535	NORTHWEST IOWA COMMUNITY COLLEGE	274,721	0.046071%	1,864,524
71537	SOUTH O'BRIEN COMMUNITY SCHOOL DISTRICT	383,212	0.064265%	2,600,852
71601	S & H SOLID WASTE COLLECTION AGENCY	4,211	0.000706%	28,579
71701	SANBORN MUNICIPAL LIGHT PLANT	19,661	0.003297%	133,442
72201	OSCEOLA COUNTY	159,526	0.026753%	1,082,701
72203	OSCEOLA COUNTY AGRI EXTENSION DISTRICT	6,106	0.001024%	41,444
72206	OSCEOLA CO SOIL & WATER CONS DIST	1,863	0.000312%	12,642
72301	CITY OF SIBLEY	89,123	0.014946%	604,879
72302	CITY OF MELVIN	2,151	0.000361%	14,598
72304	CITY OF OCHEYEDAN	6,295	0.001056%	42,725
72306	CITY OF ASHTON	7,109	0.001192%	48,247
72308	CITY OF HARRIS	1,590	0.000267%	10,790
72310	MELVIN PUBLIC LIBRARY	367	0.000062%	2,491
72401	EAST WEST HOLMAN TOWNSHIP - OSCEOLA CO	2,236	0.000375%	15,176
72511	SIBLEY-OCHEYEDAN COMMUNITY SCHOOL DIST	434,077	0.072795%	2,946,066
72601	OSCEOLA COUNTY ECONOMIC DEVELOPMENT COMM	4,828	0.000810%	32,768
73001	STATE - DEPT OF HUMAN SERVICES/CLARINDA	401,016	0.067250%	2,721,683
73201	PAGE COUNTY	234,266	0.039287%	1,589,960
73203	PAGE COUNTY AGRICULTURAL EXT OFFICE	10,829	0.001816%	73,498
73301	CITY OF SHENANDOAH	125,004	0.020963%	848,396
73302	CITY OF CLARINDA	77,047	0.012921%	522,913
73303	CLARINDA REGIONAL HEALTH CENTER	878,652	0.147350%	5,963,386
73304	CITY OF COIN	3,023	0.000507%	20,517
73306	CITY OF BLANCHARD	89	0.000015%	606
73309	CITY OF ESSEX	11,653	0.001954%	79,089
73311	CITY OF COLLEGE SPRINGS	357	0.000060%	2,425
73312	CITY OF BRADDYVILLE	295	0.000049%	2,000
73313	CITY OF HEPBURN	36	0.000006%	242
73316	CITY OF SHAMBAUGH	716	0.000120%	4,860
73319	CITY OF YORKTOWN	241	0.000040%	1,636
73321	SOUTHVIEW VILLAGE LOW RENT HOUSING	2,745	0.000460%	18,631
73322	COLLEGE SPRINGS MUNICIPAL WATER SYSTEM	268	0.000045%	1,819
73323	CLARINDA LOW RENT HOUSING AGENCY	8,110	0.001360%	55,040
73324	SHENANDOAH LOW RENT HOUSING	14,329	0.002403%	97,249
73552	SHENANDOAH COMMUNITY SCHOOL DISTRICT	597,943	0.100275%	4,058,224
73553	SOUTH PAGE COMMUNITY SCHOOL DISTRICT	109,275	0.018326%	741,650
73555	CLARINDA COMMUNITY SCHOOL DISTRICT	498,368	0.083577%	3,382,414
73556	ESSEX COMMUNITY SCHOOL DISTRICT	136,202	0.022841%	924,400

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
6,613,014	872,159	38,037	154,460	192,497	(1,334,771)	261,961
3,522,965	464,627	20,264	82,286	102,550	(711,076)	139,555
4,914,237	648,116	28,266	114,781	143,047	(991,890)	194,667
53,999	7,122	311	1,261	1,572	(10,899)	2,139
252,135	33,253	1,450	5,889	7,339	(50,891)	9,988
2,045,734	269,802	11,767	47,782	59,549	(412,911)	81,037
78,307	10,328	450	1,829	2,279	(15,805)	3,102
23,887	3,150	137	558	695	(4,821)	946
1,142,901	150,732	6,574	26,695	33,269	(230,683)	45,274
27,582	3,638	159	644	803	(5,567)	1,093
80,727	10,647	464	1,886	2,350	(16,294)	3,198
91,161	12,023	524	2,129	2,653	(18,400)	3,611
20,387	2,689	117	476	593	(4,115)	808
4,707	621	27	110	137	(950)	186
28,675	3,782	165	670	835	(5,788)	1,136
5,566,509	734,141	32,018	130,017	162,035	(1,123,545)	220,506
61,913	8,165	356	1,446	1,802	(12,497)	2,453
5,142,543	678,226	29,579	120,114	149,693	(1,037,971)	203,711
3,004,186	396,208	17,280	70,169	87,449	(606,365)	119,005
138,873	18,315	799	3,244	4,043	(28,030)	5,501
1,603,020	211,415	9,220	37,442	46,662	(323,554)	63,500
988,030	130,307	5,683	23,077	28,760	(199,424)	39,139
11,267,651	1,486,037	64,810	263,178	327,988	(2,274,264)	446,344
38,766	5,113	223	905	1,128	(7,825)	1,536
1,145	151	7	27	34	(231)	45
149,437	19,708	860	3,490	4,350	(30,162)	5,920
4,581	604	26	107	133	(925)	181
3,779	498	22	88	110	(763)	150
458	60	3	11	14	(92)	18
9,183	1,211	53	214	267	(1,853)	364
3,092	408	18	72	90	(624)	122
35,203	4,643	202	822	1,024	(7,105)	1,395
3,436	453	20	80	100	(694)	136
103,997	13,716	598	2,429	3,027	(20,991)	4,120
183,748	24,234	1,057	4,292	5,349	(37,088)	7,279
7,667,901	1,011,283	44,105	179,099	223,204	(1,547,690)	303,748
1,401,327	184,814	8,060	32,731	40,791	(282,844)	55,511
6,390,976	842,876	36,760	149,274	186,034	(1,289,955)	253,165
1,746,627	230,354	10,046	40,796	50,842	(352,539)	69,189

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
73601	PAGE COUNTY LANDFILL ASSOCIATION	16,687	0.002798%	113,256
74201	PALO ALTO COUNTY	260,665	0.043714%	1,769,129
74203	PALO ALTO COUNTY EXTENSION OFFICE	6,213	0.001042%	42,167
74205	PALO ALTO COUNTY HEALTH SYSTEM	738,821	0.123900%	5,014,358
74207	PALO ALTO CO SOIL & WATER CONS DIST	379	0.000064%	2,573
74301	CITY OF EMMETSBURG	60,838	0.010203%	412,907
74302	CITY OF GRAETTINGER	14,750	0.002474%	100,108
74303	CITY OF WEST BEND	27,069	0.004540%	183,719
74305	CITY OF RUTHVEN	12,103	0.002030%	82,141
74306	CITY OF AYRSHIRE	741	0.000124%	5,032
74307	CITY OF CYLINDER	375	0.000063%	2,546
74308	CITY OF MALLARD	6,966	0.001168%	47,281
74311	CITY OF CURLEW	80	0.000013%	546
74312	CITY OF RODMAN	206	0.000035%	1,399
74314	EMMETSBURG LOW RENT HOUSING	2,232	0.000374%	15,152
74508	RUTHVEN-AYRSHIRE COMMUNITY SCHOOL DIST	116,485	0.019535%	790,578
74529	WEST BEND-MALLARD COMMUNITY SCHOOL DIST	181,024	0.030358%	1,228,606
74530	EMMETSBURG COMMUNITY SCHOOL DISTRICT	422,680	0.070884%	2,868,716
74602	UPPER DES MOINES OPPORTUNITY INC	412,843	0.069234%	2,801,953
74603	LOST ISLAND SANITARY DISTRICT	1,716	0.000288%	11,646
74701	GRAETTINGER MUNICIPAL LIGHT PLANT	10,087	0.001692%	68,462
74702	EMMETSBURG MUNICIPAL UTILITIES	34,802	0.005836%	236,203
75201	PLYMOUTH COUNTY	343,123	0.057542%	2,328,769
75203	PLYMOUTH COUNTY AGRI EXT DISTRICT	10,713	0.001797%	72,708
75204	PLYMOUTH COUNTY ASSESSOR	19,615	0.003289%	133,124
75207	PLYMOUTH CO SOIL & WATER CONS DEPT	338	0.000057%	2,294
75301	CITY OF AKRON	32,675	0.005480%	221,766
75302	CITY OF REMSEN	54,571	0.009152%	370,374
75303	CITY OF HINTON	22,021	0.003693%	149,458
75304	CITY OF KINGSLEY	12,984	0.002177%	88,120
75305	CITY OF LE MARS	211,766	0.035513%	1,437,250
75306	CITY OF MERRILL	6,666	0.001118%	45,245
75311	CITY OF WESTFIELD	2,397	0.000402%	16,271
75312	AKRON CARE CENTER, INC	120,476	0.020204%	817,666
75313	CITY OF BRUNSVILLE	161	0.000027%	1,091
75314	CITY OF CRAIG	238	0.000040%	1,614
75315	CITY OF OYENS	313	0.000052%	2,121
75316	FLOYD VALLEY HOSPITAL	1,001,375	0.167931%	6,796,303
75317	CITY OF STRUBLE	85	0.000014%	576

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES (Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
213,993	28,223	1,231	4,998	6,229	(43,192)	8,477
3,342,720	440,856	19,227	78,076	97,303	(674,695)	132,415
79,673	10,508	458	1,861	2,319	(16,081)	3,156
9,474,488	1,249,546	54,496	221,295	275,791	(1,912,332)	375,312
4,861	641	28	114	142	(981)	193
780,175	102,894	4,487	18,222	22,709	(157,471)	30,905
189,151	24,946	1,088	4,418	5,506	(38,178)	7,493
347,133	45,782	1,997	8,108	10,105	(70,065)	13,751
155,203	20,469	893	3,625	4,518	(31,326)	6,148
9,507	1,254	55	222	277	(1,919)	377
4,810	634	28	112	140	(971)	191
89,336	11,782	514	2,087	2,601	(18,032)	3,539
1,031	136	6	24	30	(208)	41
2,643	349	15	62	77	(534)	105
28,629	3,776	165	669	834	(5,778)	1,134
1,493,776	197,007	8,592	34,890	43,482	(301,504)	59,173
2,321,416	306,161	13,353	54,221	67,574	(468,555)	91,958
5,420,358	714,866	31,177	126,603	157,780	(1,094,046)	214,716
5,294,211	698,229	30,452	123,657	154,109	(1,068,584)	209,719
22,004	2,902	127	514	641	(4,441)	872
129,357	17,060	744	3,021	3,765	(26,109)	5,124
446,300	58,860	2,567	10,424	12,991	(90,081)	17,679
4,400,144	580,314	25,309	102,774	128,083	(888,126)	174,303
137,380	18,118	790	3,209	3,999	(27,729)	5,442
251,533	33,174	1,447	5,875	7,322	(50,769)	9,964
4,334	572	25	101	126	(875)	172
419,021	55,263	2,410	9,787	12,197	(84,575)	16,599
699,810	92,295	4,025	16,345	20,370	(141,250)	27,722
282,398	37,244	1,624	6,596	8,220	(56,999)	11,187
166,500	21,959	958	3,889	4,847	(33,606)	6,596
2,715,643	358,153	15,620	63,429	79,049	(548,126)	107,575
85,488	11,275	492	1,997	2,489	(17,255)	3,386
30,743	4,055	177	718	895	(6,205)	1,218
1,544,956	203,757	8,886	36,085	44,971	(311,834)	61,200
2,061	272	12	48	60	(416)	82
3,051	402	18	71	89	(616)	121
4,008	529	23	94	117	(809)	159
12,841,424	1,693,595	73,863	299,936	373,799	(2,591,914)	508,686
1,088	143	6	25	31	(220)	43

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
75550	HINTON COMMUNITY SCHOOL DISTRICT	367,867	0.061691%	2,496,705
75553	LEMARS COMMUNITY SCHOOL DISTRICT	1,167,308	0.195758%	7,922,491
75554	AKRON-WESTFIELD COMMUNITY SCHOOL DISTRICT	305,450	0.051224%	2,073,079
75557	KINGSLEY-PIERSON COMMUNITY SCHOOL DIST	263,325	0.044160%	1,787,177
75558	REMSEN-UNION COMMUNITY SCHOOL DISTRICT	246,927	0.041410%	1,675,889
75601	PLYMOUTH CO SOLID WASTE AGY	15,624	0.002620%	106,038
76201	POCAHONTAS COUNTY	255,775	0.042894%	1,735,941
76203	POCAHONTAS COUNTY AGR EXT DISTRICT	5,621	0.000943%	38,150
76207	POCAHONTAS CO SOIL & WATER CONS DIST	344	0.000058%	2,338
76301	CITY OF FONDA	17,895	0.003001%	121,453
76302	CITY OF POCAHONTAS	59,396	0.009961%	403,118
76303	CITY OF ROLFE	12,154	0.002038%	82,491
76304	CITY OF GILMORE CITY	12,264	0.002057%	83,236
76305	CITY OF LAURENS	31,283	0.005246%	212,320
76306	CITY OF PALMER	2,517	0.000422%	17,083
76307	CITY OF HAVELOCK	1,376	0.000231%	9,336
76309	CITY OF PLOVER	146	0.000024%	991
76313	CITY OF VARINA	858	0.000144%	5,825
76315	POCAHONTAS COMMUNITY HOSPITAL	291,543	0.048892%	1,978,698
76539	POCAHONTAS AREA COMMUNITY SCHOOL DISTRICT	425,760	0.071400%	2,889,621
76540	LAURENS-MARATHON COMMUNITY SCHOOL DIST	197,425	0.033108%	1,339,915
76601	POCAHONTAS COUNTY SOLID WASTE COMMISSION	5,421	0.000909%	36,794
76701	LAURENS MUNICIPAL POWER & COMMUNICATIONS	32,619	0.005470%	221,387
77002	STATE - ELDER AFFAIRS	194,728	0.032656%	1,321,610
77003	STATE - DEPT OF AGRICULTURE	1,649,281	0.276585%	11,193,629
77007	STATE - ATTORNEY GENERAL	1,709,150	0.286625%	11,599,954
77008	STATE - AUDITOR OF STATE	553,765	0.092867%	3,758,390
77009	STATE - BANKING/DEPT OF COMMERCE	555,923	0.093228%	3,773,032
77010	STATE - ALCOHOLIC BEVERAGE/DEPT OF COMMERCE	371,729	0.062339%	2,522,912
77012	STATE - DEPT OF MANAGEMENT	189,308	0.031747%	1,284,827
77013	STATE - ETHICS & CAMPAIGN DISCLOSURE COMM	23,699	0.003974%	160,846
77014	STATE - LEGISLATIVE-CITIZENS AIDE	103,034	0.017279%	699,287
77015	STATE - CIVIL RIGHTS COMMISSION	125,992	0.021129%	855,106
77016	STATE - DEPARTMENT OF COMMERCE	534,813	0.089688%	3,629,761
77018	STATE - DEPARTMENT OF NATURAL RESOURCES	4,647,533	0.779393%	31,542,683
77019	STATE - JUDICIAL BRANCH	7,377,500	1.237209%	50,070,899
77021	STATE - IOWA ECONOMIC DEVELOPMENT AUTHORITY	681,777	0.114334%	4,627,202
77022	STATE - DEPARTMENT FOR THE BLIND	379,397	0.063625%	2,574,954
77027	STATE - WORKFORCE DEVELOPMENT	3,699,562	0.620418%	25,108,833

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
4,717,454	622,163	27,134	110,185	137,319	(952,171)	186,872
14,969,324	1,974,234	86,102	349,637	435,739	(3,021,410)	592,978
3,917,025	516,598	22,530	91,490	114,020	(790,613)	155,165
3,376,820	445,353	19,423	78,872	98,295	(681,578)	133,766
3,166,545	417,621	18,214	73,961	92,175	(639,136)	125,436
200,356	26,424	1,152	4,680	5,832	(40,440)	7,937
3,280,011	432,585	18,866	76,611	95,477	(662,038)	129,931
72,083	9,507	415	1,684	2,099	(14,549)	2,855
4,417	583	25	103	128	(892)	175
229,481	30,265	1,320	5,360	6,680	(46,319)	9,090
761,680	100,454	4,381	17,791	22,172	(153,738)	30,172
155,865	20,556	897	3,641	4,538	(31,460)	6,174
157,273	20,742	905	3,673	4,578	(31,744)	6,230
401,172	52,909	2,308	9,370	11,678	(80,973)	15,892
32,279	4,257	186	754	940	(6,515)	1,279
17,640	2,326	101	412	513	(3,560)	699
1,872	247	11	44	55	(378)	74
11,007	1,452	63	257	320	(2,222)	436
3,738,694	493,079	21,505	87,324	108,829	(754,618)	148,101
5,459,858	720,075	31,405	127,525	158,930	(1,102,018)	216,281
2,531,732	333,898	14,562	59,133	73,695	(511,005)	100,289
69,522	9,169	400	1,624	2,024	(14,032)	2,754
418,304	55,168	2,406	9,770	12,176	(84,431)	16,570
2,497,146	329,337	14,363	58,326	72,689	(504,024)	98,919
21,150,047	2,789,380	121,653	494,000	615,653	(4,268,928)	837,815
21,917,787	2,890,634	126,069	511,932	638,001	(4,423,889)	868,227
7,101,371	936,566	40,846	165,866	206,712	(1,433,342)	281,306
7,129,038	940,215	41,006	166,512	207,518	(1,438,926)	282,402
4,766,971	628,693	27,419	111,342	138,761	(962,166)	188,834
2,427,645	320,171	13,964	56,702	70,666	(489,996)	96,166
303,914	40,082	1,748	7,098	8,846	(61,342)	12,039
1,321,284	174,258	7,600	30,861	38,461	(266,688)	52,340
1,615,699	213,087	9,293	37,738	47,031	(326,113)	64,003
6,858,331	904,513	39,448	160,190	199,638	(1,384,286)	271,678
59,599,013	7,860,233	342,808	1,392,050	1,734,858	(12,029,471)	2,360,890
94,607,559	12,477,346	544,174	2,209,742	2,753,916	(19,095,600)	3,747,680
8,742,969	1,153,069	50,289	204,209	254,498	(1,764,682)	346,334
4,865,303	641,662	27,985	113,639	141,624	(982,013)	192,729
47,442,435	6,256,959	272,884	1,108,110	1,380,994	(9,575,786)	1,879,333

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
77033	IOWA STATE FAIR BOARD	412,265	0.069137%	2,798,030
77034	STATE - LEGISLATIVE - HOUSE	576,698	0.096712%	3,914,037
77035	STATE - LEGISLATIVE - SENATE	474,256	0.079533%	3,218,762
77037	STATE - OFFICE OF GOVERNOR	148,069	0.024831%	1,004,939
77038	STATE - DEPT OF PUBLIC HEALTH	2,561,706	0.429599%	17,386,232
77039	STATE - DEPT OF EDUCATION/COLLEGE AID	203,870	0.034189%	1,383,657
77040	STATE - IOWA FINANCE AUTHORITY	628,658	0.105426%	4,266,682
77043	STATE - DEPT OF COMMERCE/INSURANCE	636,693	0.106774%	4,321,216
77045	STATE - LAW ENFORCEMENT ACADEMY	123,270	0.020672%	836,627
77048	STATE - IOWA LEGISLATIVE SERVICE BUREAU	588,335	0.098664%	3,993,016
77052	STATE - DEPT OF CULTURAL AFFAIRS	303,599	0.050914%	2,060,519
77060	STATE - PAROLE BOARD	51,748	0.008678%	351,215
77062	STATE - PUBLIC DEFENSE	973,545	0.163264%	6,607,426
77064	STATE - PUBLIC EMPLOYMENT RELATIONS	78,498	0.013164%	532,765
77065	STATE - DEPARTMENT OF EDUCATION	1,783,286	0.299058%	12,103,114
77066	STATE - DEPARTMENT OF PUBLIC SAFETY	1,650,441	0.276779%	11,201,500
77068	STATE - BOARD OF REGENTS	3,753	0.000629%	25,473
77069	DEPT OF ADMINISTRATIVE SERVICES	2,134,822	0.358010%	14,488,978
77070	STATE - SECRETARY OF STATE	155,976	0.026157%	1,058,604
77072	STATE - DEPT OF HUMAN SERVICES/ADMIN	13,339,693	2.237070%	90,536,143
77077	STATE - DEPT OF CORRECTIONS/MITCHELLVILLE	113,844	0.019092%	772,657
77078	STATE - TREASURER OF STATE	144,502	0.024233%	980,729
77080	STATE - DEPT OF EDUCATION/VOCATIONAL REHAB	2,166,760	0.363366%	14,705,742
77084	OFFICE OF PROFESSIONAL REGULATION	58,324	0.009781%	395,841
77090	STATE - DEPARTMENT OF COMMERCE/CREDIT UNION	87,799	0.014724%	595,889
77093	STATE - DEPT OF CORRECTIONS/CLARINDA	130,087	0.021816%	882,897
77096	STATE - IOWA PUBLIC TELEVISION	578,299	0.096981%	3,924,898
77099	STATE - CONSUMER ADVOCATE	139,666	0.023422%	947,907
77101	STATE - DEPARTMENT OF CORRECTION	290,230	0.048672%	1,969,786
77105	STATE - LOTTERY	600,788	0.100752%	4,077,531
77110	5TH JUDICIAL DIST DEPT CORR SERVICES	1,386,958	0.232593%	9,413,245
77111	STATE - DEPT OF INSPECTIONS & APPEALS	3,378,251	0.566534%	22,928,102
77116	STATE - DEPARTMENT OF HUMAN RIGHTS	279,339	0.046845%	1,895,864
77120	STATE - GOVENOR'S ALLIANCE ON SUBSTANCE ABU	32,629	0.005472%	221,452
77123	STATE - IOWA TELECOMMUNICATIONS & TECH NETWO	561,591	0.094179%	3,811,506
77201	POLK COUNTY	4,797,933	0.804615%	32,563,444
77202	BROADLAWNS MEDICAL CENTER	4,586,074	0.769086%	31,125,562
77204	POLK COUNTY AGRICULTURAL EXTENSION DIST	29,739	0.004987%	201,839
77205	POLK COUNTY ASSESSOR	273,349	0.045841%	1,855,214

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	Total Proportionate Share of Plan Pension Expense
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
5,286,799	697,251	30,409	123,483	153,892	(1,067,088)	
7,395,462	975,353	42,538	172,735	215,273	(1,492,701)	292,956
6,081,761	802,095	34,982	142,051	177,033	(1,227,543)	240,916
1,898,804	250,424	10,922	44,350	55,272	(383,255)	75,217
32,850,798	4,332,537	188,955	767,294	956,249	(6,630,609)	1,301,316
2,614,381	344,798	15,038	61,064	76,102	(527,687)	103,563
8,061,776	1,063,230	46,371	188,298	234,669	(1,627,190)	319,350
8,164,817	1,076,819	46,963	190,705	237,668	(1,647,988)	323,432
1,580,784	208,482	9,093	36,922	46,015	(319,066)	62,619
7,544,691	995,034	43,396	176,221	219,617	(1,522,821)	298,867
3,893,293	513,468	22,394	90,935	113,329	(785,823)	154,225
663,611	87,520	3,817	15,500	19,317	(133,943)	26,288
12,484,546	1,646,528	71,810	291,601	363,411	(2,519,882)	494,549
1,006,644	132,762	5,790	23,512	29,302	(203,181)	39,876
22,868,495	3,016,018	131,537	534,138	665,675	(4,615,779)	905,888
21,164,919	2,791,342	121,739	494,347	616,086	(4,271,930)	838,404
48,130	6,348	277	1,124	1,401	(9,715)	1,907
27,376,517	3,610,560	157,467	639,431	796,898	(5,525,679)	1,084,463
2,000,203	263,797	11,505	46,719	58,224	(403,721)	79,234
171,065,501	22,561,022	983,950	3,995,560	4,979,510	(34,527,879)	6,776,404
1,459,913	192,541	8,397	34,099	42,496	(294,669)	57,831
1,853,060	244,391	10,659	43,282	53,941	(374,022)	73,405
27,786,086	3,664,576	159,823	648,998	808,821	(5,608,347)	1,100,688
747,930	98,641	4,302	17,469	21,771	(150,962)	29,628
1,125,916	148,492	6,476	26,298	32,774	(227,255)	44,601
1,668,209	220,012	9,595	38,964	48,559	(336,711)	66,083
7,415,985	978,059	42,656	173,215	215,871	(1,496,843)	293,769
1,791,043	236,212	10,302	41,833	52,135	(361,504)	70,948
3,721,855	490,858	21,408	86,931	108,339	(751,220)	147,434
7,704,380	1,016,094	44,315	179,951	224,266	(1,555,053)	305,193
17,786,063	2,345,720	102,304	415,428	517,732	(3,589,941)	704,558
43,322,005	5,713,535	249,184	1,011,869	1,261,053	(8,744,118)	1,716,111
3,582,182	472,437	20,604	83,669	104,273	(723,028)	141,901
418,427	55,184	2,407	9,773	12,180	(84,455)	16,575
7,201,734	949,803	41,424	168,210	209,634	(1,453,599)	285,282
61,527,712	8,114,600	353,901	1,437,098	1,790,999	(12,418,760)	2,437,292
58,810,875	7,756,290	338,274	1,373,641	1,711,915	(11,870,393)	2,329,670
381,369	50,297	2,194	8,908	11,102	(76,975)	15,107
3,505,375	462,307	20,163	81,875	102,038	(707,525)	138,858

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
77213	POLK COUNTY SOIL & WATER CONS DISTRICT	13,356	0.002240%	90,645
77301	CITY OF WEST DES MOINES	1,322,679	0.221814%	8,976,985
77303	CITY OF MITCHELLVILLE	25,338	0.004249%	171,970
77304	CITY OF DES MOINES	5,778,584	0.969070%	39,219,100
77305	CITY OF URBANDALE	691,409	0.115949%	4,692,573
77307	CITY OF ALTOONA	279,353	0.046848%	1,895,958
77308	CITY OF GRIMES	112,988	0.018948%	766,848
77309	CITY OF ANKENY	771,021	0.129300%	5,232,901
77310	CITY OF BONDURANT	52,835	0.008860%	358,589
77314	CITY OF WINDSOR HEIGHTS	58,933	0.009883%	399,978
77317	CITY OF ELKHART	4,317	0.000724%	29,296
77318	CITY OF RUNNELLS	3,783	0.000634%	25,674
77320	CITY OF CLIVE	407,110	0.068272%	2,763,043
77321	CITY OF PLEASANT HILL	129,760	0.021761%	880,675
77322	CITY OF POLK CITY	61,168	0.010258%	415,147
77330	CITY OF JOHNSTON	308,539	0.051742%	2,094,044
77331	CITY OF ALLEMAN	5,484	0.000920%	37,218
77402	SAYLOR TOWNSHIP TRUSTEES - POLK COUNTY	6,817	0.001143%	46,265
77515	JOHNSTON COMMUNITY SCHOOL DISTRICT	3,829,183	0.642155%	25,988,564
77517	SAYDEL COMMUNITY SCHOOL DISTRICT	718,766	0.120537%	4,878,248
77559	WEST DES MOINES COMMUNITY SCHOOL DIST	5,098,686	0.855051%	34,604,646
77560	ANKENY COMMUNITY SCHOOL DISTRICT	5,189,876	0.870344%	35,223,552
77563	NORTH POLK COMMUNITY SCHOOL DISTRICT	705,631	0.118334%	4,789,096
77565	DES MOINES INDEPENDENT COMM SCHOOL DIST	17,830,179	2.990126%	121,012,958
77566	BONDURANT FARRAR COMMUNITY SCHOOL DISTRI	790,348	0.132542%	5,364,071
77567	URBANDALE COMMUNITY SCHOOL DISTRICT	2,436,429	0.408590%	16,535,982
77569	SOUTHEAST POLK COMMUNITY SCHOOL DISTRICT	3,648,032	0.611776%	24,759,097
77570	DES MOINES AREA COMMUNITY COLLEGE	2,465,418	0.413451%	16,732,728
77605	DES MOINES AREA REGIONAL TRANSIT AUTH	1,043,599	0.175012%	7,082,878
77606	AEA 11 - HEARTLAND	3,504,328	0.587677%	23,783,784
77608	CENTRAL IOWA REGIONAL HOUSING AUTHORITY	52,296	0.008770%	354,930
77609	HIRTA	98,435	0.016508%	668,078
77610	MUNICIPAL FIRE & POLICE RETIREMENT	76,083	0.012759%	516,371
77611	DES MOINES AREA MPO	49,137	0.008240%	333,494
77701	DES MOINES WATER WORKS	765,242	0.128331%	5,193,679
77704	WEST DES MOINES WATER WORKS	230,017	0.038574%	1,561,119
77706	METRO WASTE AUTHORITY	433,657	0.072724%	2,943,221
78001	IOWA SCHOOL FOR THE DEAF	216,718	0.036344%	1,470,857
78003	4TH JUDICIAL DIST DEPT CORR SERVICES	349,784	0.058659%	2,373,978

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES (Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
171,272	22,588	985	4,000	4,985	(34,570)	6,785
16,961,762	2,237,007	97,562	396,175	493,737	(3,423,564)	671,905
324,933	42,854	1,869	7,589	9,458	(65,585)	12,872
74,103,388	9,773,147	426,236	1,730,827	2,157,063	(14,957,036)	2,935,451
8,866,486	1,169,359	50,999	207,094	258,093	(1,789,612)	351,227
3,582,360	472,461	20,605	83,673	104,278	(723,064)	141,908
1,448,937	191,094	8,334	33,843	42,177	(292,454)	57,397
9,887,420	1,304,005	56,871	230,940	287,811	(1,995,678)	391,669
677,545	89,358	3,897	15,825	19,722	(136,756)	26,840
755,748	99,672	4,347	17,652	21,999	(152,540)	29,937
55,354	7,300	318	1,293	1,611	(11,173)	2,193
48,510	6,398	279	1,133	1,412	(9,791)	1,922
5,220,693	688,533	30,029	121,939	151,968	(1,053,745)	206,807
1,664,010	219,458	9,571	38,866	48,437	(335,864)	65,916
784,410	103,452	4,512	18,321	22,833	(158,325)	31,073
3,956,637	521,822	22,758	92,415	115,173	(798,608)	156,734
70,322	9,274	404	1,642	2,046	(14,194)	2,786
87,417	11,529	503	2,042	2,545	(17,644)	3,463
49,104,663	6,476,183	282,445	1,146,934	1,429,379	(9,911,290)	1,945,178
9,217,312	1,215,628	53,017	215,288	268,305	(1,860,423)	365,125
65,384,507	8,623,255	376,085	1,527,181	1,903,266	(13,197,216)	2,590,070
66,553,912	8,777,482	382,812	1,554,495	1,937,307	(13,433,249)	2,636,394
9,048,862	1,193,412	52,048	211,354	263,402	(1,826,423)	358,452
228,650,582	30,155,647	1,315,174	5,340,571	6,655,745	(46,150,855)	9,057,516
10,135,262	1,336,692	58,297	236,729	295,026	(2,045,702)	401,487
31,244,274	4,120,660	179,714	729,770	909,484	(6,306,348)	1,237,677
46,781,619	6,169,807	269,083	1,092,675	1,361,758	(9,442,407)	1,853,156
31,616,019	4,169,688	181,852	738,453	920,305	(6,381,381)	1,252,402
13,382,900	1,765,008	76,977	312,583	389,560	(2,701,206)	530,136
44,938,791	5,926,766	258,484	1,049,632	1,308,116	(9,070,450)	1,780,156
670,631	88,446	3,857	15,664	19,521	(135,360)	26,566
1,262,314	166,481	7,261	29,484	36,745	(254,786)	50,004
975,668	128,676	5,612	22,789	28,401	(196,929)	38,649
630,128	83,105	3,624	14,718	18,342	(127,185)	24,961
9,813,311	1,294,231	56,445	229,209	285,654	(1,980,720)	388,734
2,949,690	389,021	16,966	68,896	85,862	(595,366)	116,846
5,561,134	733,432	31,987	129,891	161,878	(1,122,460)	220,293
2,779,143	366,528	15,985	64,912	80,897	(560,942)	110,090
4,485,565	591,580	25,801	104,769	130,570	(905,367)	177,686

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
78201	POTTAWATTAMIE COUNTY	1,306,394	0.219083%	8,866,459
78203	E POTTAWATTAMIE CO AGR EXT DIST	5,999	0.001006%	40,716
78204	WEST POTTAWATTAMIE CO EXT SERVICE	5,079	0.000852%	34,474
78205	POTTAWATTAMIE COUNTY ASSESSOR	73,611	0.012345%	499,598
78301	CITY OF COUNCIL BLUFFS	1,355,254	0.227277%	9,198,076
78302	CITY OF MCCLELLAND	271	0.000046%	1,842
78303	CITY OF MINDEN	9,918	0.001663%	67,316
78304	CITY OF WALNUT	14,005	0.002349%	95,050
78305	CITY OF CARSON	13,186	0.002211%	89,495
78307	CITY OF OAKLAND	20,594	0.003454%	139,771
78309	CITY OF NEOLA	11,184	0.001876%	75,907
78310	CITY OF UNDERWOOD	11,806	0.001980%	80,124
78311	CITY OF AVOCA	33,730	0.005657%	228,924
78313	CITY OF CARTER LAKE	67,984	0.011401%	461,405
78314	CITY OF MACEDONIA	5,457	0.000915%	37,037
78317	CITY OF HANCOCK	4,148	0.000696%	28,153
78318	CITY OF TREYNOR	15,207	0.002550%	103,209
78320	OAKLAND PUBLIC LIBRARY	2,217	0.000372%	15,048
78322	CITY OF CRESCENT	7,423	0.001245%	50,382
78402	NEOLA TOWNSHIP - POTTAWATTAMIE COUNTY	375	0.000063%	2,546
78501	COUNCIL BLUFFS COMMUNITY SCHOOL DISTRICT	4,968,050	0.833143%	33,718,021
78550	WALNUT COMMUNITY SCHOOL DISTRICT	91,304	0.015312%	619,680
78551	UNDERWOOD COMMUNITY SCHOOL DISTRICT	387,045	0.064908%	2,626,867
78553	TREYNOR COMMUNITY SCHOOL DISTRICT	343,031	0.057526%	2,328,144
78554	TRI-CENTER COMMUNITY SCHOOL DISTRICT	409,336	0.068646%	2,778,151
78558	LEWIS CENTRAL COMMUNITY SCHOOL DISTRICT	1,634,236	0.274062%	11,091,519
78560	IOWA WESTERN COMMUNITY COLLEGE	876,489	0.146988%	5,948,711
78563	RIVERSIDE COMMUNITY SCHOOL DISTRICT	346,890	0.058174%	2,354,336
78701	COUNCIL BLUFFS WATER WORKS	236,823	0.039715%	1,607,315
79201	POWESHIEK COUNTY	225,378	0.037796%	1,529,633
79203	POWESHIEK COUNTY AGRICULTURAL EXT. DIST	11,396	0.001911%	77,347
79204	POWESHIEK CO ASSESSOR	21,905	0.003673%	148,666
79206	POWESHIEK WATER ASSOCIATION	90,161	0.015120%	611,919
79207	POWESHIEK COUNTY SOIL & WATER CONS DIST	3,362	0.000564%	22,821
79301	CITY OF GRINNELL	192,751	0.032324%	1,308,193
79302	CITY OF DEEP RIVER	3,630	0.000609%	24,638
79303	CITY OF BROOKLYN	23,011	0.003859%	156,176
79304	CITY OF MONTEZUMA	38,080	0.006386%	258,451
79308	CITY OF MALCOM	6,081	0.001020%	41,269

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES (Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
16,752,925	2,209,464	96,361	391,297	487,658	(3,381,412)	663,632
76,932	10,146	443	1,797	2,240	(15,528)	3,048
65,138	8,591	375	1,521	1,896	(13,147)	2,580
943,976	124,497	5,430	22,048	27,478	(190,532)	37,394
17,379,507	2,292,101	99,965	405,932	505,897	(3,507,881)	688,453
3,481	459	20	81	101	(703)	138
127,193	16,775	732	2,971	3,703	(25,673)	5,038
179,594	23,686	1,033	4,195	5,228	(36,249)	7,114
169,098	22,302	973	3,950	4,923	(34,131)	6,698
264,094	34,830	1,519	6,168	7,687	(53,305)	10,462
143,424	18,916	825	3,350	4,175	(28,949)	5,681
151,392	19,966	871	3,536	4,407	(30,557)	5,997
432,546	57,047	2,488	10,103	12,591	(87,305)	17,134
871,812	114,979	5,015	20,363	25,378	(175,967)	34,535
69,981	9,229	403	1,635	2,038	(14,125)	2,772
53,194	7,016	306	1,242	1,548	(10,737)	2,107
195,011	25,719	1,122	4,555	5,677	(39,361)	7,725
28,432	3,750	164	664	828	(5,739)	1,126
95,194	12,555	548	2,223	2,771	(19,214)	3,771
4,810	634	28	112	140	(971)	191
63,709,253	8,402,314	366,449	1,488,052	1,854,501	(12,859,082)	2,523,709
1,170,868	154,420	6,735	27,348	34,083	(236,328)	46,381
4,963,392	654,598	28,549	115,930	144,479	(1,001,812)	196,614
4,398,962	580,158	25,302	102,746	128,048	(887,887)	174,256
5,249,239	692,297	30,193	122,606	152,799	(1,059,507)	207,938
20,957,113	2,763,935	120,543	489,494	610,037	(4,229,986)	830,172
11,239,921	1,482,380	64,651	262,530	327,181	(2,268,667)	445,246
4,448,451	586,685	25,587	103,902	129,489	(897,876)	176,216
3,036,976	400,532	17,468	70,934	88,402	(612,984)	120,303
2,890,199	381,175	16,624	67,506	84,130	(583,358)	114,489
146,145	19,274	841	3,414	4,255	(29,498)	5,789
280,901	37,047	1,616	6,561	8,177	(56,697)	11,127
1,156,204	152,486	6,650	27,005	33,655	(233,368)	45,801
43,119	5,687	248	1,007	1,255	(8,703)	1,708
2,471,793	325,993	14,218	57,733	71,951	(498,907)	97,915
46,554	6,140	268	1,087	1,355	(9,396)	1,844
295,091	38,918	1,697	6,892	8,589	(59,561)	11,689
488,336	64,404	2,809	11,406	14,215	(98,566)	19,344
77,977	10,284	449	1,821	2,270	(15,739)	3,089

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
79311	CITY OF SEARSBORO	536	0.000090%	3,636
79312	CITY OF GUERNSEY	268	0.000045%	1,819
79313	CITY OF HARTWICK	817	0.000137%	5,546
79314	GRINNELL LOW RENT HOUSING AUTHORITY	4,765	0.000799%	32,338
79538	MONTEZUMA COMMUNITY SCHOOL DISTRICT	295,237	0.049511%	2,003,767
79541	GRINNELL NEWBURG COMMUNITY SCHOOL DIST	957,525	0.160577%	6,498,697
79543	BROOKLYN GUERNSEY MALCOM COMM SCH DIST	288,166	0.048325%	1,955,772
79544	BGM SCHOOL HOT LUNCH PROGRAM	9,801	0.001644%	66,519
79701	MONTEZUMA MUNICIPAL LIGHT AND POWER	20,929	0.003510%	142,044
79702	CITY MUNICIPAL ELECTRIC PLANT	20,843	0.003495%	141,464
80201	RINGGOLD COUNTY	179,544	0.030110%	1,218,558
80203	RINGGOLD COUNTY HOSPITAL	450,531	0.075554%	3,057,742
80204	RINGGOLD COUNTY EXTENSION	4,486	0.000752%	30,445
80207	SUN VALLEY SANITARY DISTRICT	6,426	0.001078%	43,612
80301	CITY OF DIAGONAL	4,720	0.000792%	32,035
80303	CITY OF MOUNT AYR	28,455	0.004772%	193,125
80307	CITY OF KELLERTON	2,613	0.000438%	17,732
80308	CITY OF TINGLEY	631	0.000106%	4,279
80309	CITY OF BENTON	33	0.000006%	227
80310	CITY OF REDDING	107	0.000018%	727
80313	CITY OF DELPHOS	54	0.000009%	364
80314	CITY OF MALOY	16	0.000003%	109
80315	LOW RENT HOUSING AGENCY OF MT AYR	4,724	0.000792%	32,065
80552	MOUNT AYR COMMUNITY SCHOOL DISTRICT	371,434	0.062290%	2,520,914
80553	DIAGONAL COMM SCH DIST	100,213	0.016806%	680,142
81201	SAC COUNTY	237,018	0.039748%	1,608,636
81203	SAC CO AGRI EXT DIST	8,564	0.001436%	58,127
81204	SAC COUNTY ASSESSOR	12,109	0.002031%	82,183
81207	SAC CO SOIL & WATER CONS DIST	4,969	0.000833%	33,728
81301	CITY OF ODEBOLT	11,846	0.001987%	80,401
81302	ODEBOLT PUB LIBRARY	2,482	0.000416%	16,844
81303	CITY OF SCHALLER	10,166	0.001705%	68,995
81304	CITY OF AUBURN	7,518	0.001261%	51,022
81305	CITY OF LAKE VIEW	39,725	0.006662%	269,612
81306	CITY OF SAC CITY	77,895	0.013063%	528,670
81307	CITY OF EARLY	8,013	0.001344%	54,386
81309	CITY OF LYTTON	6,214	0.001042%	42,175
81311	CITY OF WALL LAKE	21,805	0.003657%	147,989
81316	CITY OF NEMAHA	232	0.000039%	1,576

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES (Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
6,871	906	40	160	200	(1,387)	272
3,436	453	20	80	100	(694)	136
10,479	1,382	60	245	305	(2,115)	415
61,102	8,058	351	1,427	1,778	(12,333)	2,420
3,786,062	499,326	21,777	88,431	110,208	(764,179)	149,977
12,279,106	1,619,434	70,628	286,802	357,430	(2,478,416)	486,411
3,695,377	487,366	21,255	86,313	107,568	(745,875)	146,385
125,686	16,576	723	2,936	3,659	(25,369)	4,979
268,389	35,397	1,544	6,269	7,813	(54,172)	10,632
267,292	35,252	1,537	6,243	7,780	(53,950)	10,588
2,302,431	303,657	13,243	53,778	67,021	(464,723)	91,206
5,777,517	761,970	33,232	134,945	168,177	(1,166,135)	228,864
57,525	7,587	331	1,344	1,675	(11,611)	2,279
82,403	10,868	474	1,925	2,399	(16,632)	3,264
60,529	7,983	348	1,414	1,762	(12,217)	2,398
364,905	48,126	2,099	8,523	10,622	(73,652)	14,455
33,504	4,419	193	783	976	(6,762)	1,327
8,086	1,066	47	189	236	(1,632)	320
429	57	2	10	12	(87)	17
1,374	181	8	32	40	(277)	54
687	91	4	16	20	(139)	27
206	27	1	5	6	(42)	8
60,585	7,990	348	1,415	1,763	(12,229)	2,400
4,763,196	628,195	27,397	111,254	138,651	(961,404)	188,684
1,285,110	169,487	7,392	30,016	37,408	(259,387)	50,907
3,039,473	400,862	17,483	70,993	88,476	(613,488)	120,402
109,829	14,485	632	2,565	3,197	(22,168)	4,351
155,283	20,480	893	3,627	4,520	(31,342)	6,151
63,727	8,405	367	1,488	1,855	(12,863)	2,524
151,916	20,035	874	3,548	4,422	(30,663)	6,018
31,826	4,197	183	743	926	(6,424)	1,261
130,364	17,193	750	3,045	3,795	(26,313)	5,164
96,404	12,714	555	2,252	2,807	(19,458)	3,819
509,425	67,186	2,930	11,899	14,829	(102,822)	20,180
998,908	131,741	5,746	23,331	29,077	(201,620)	39,570
102,761	13,553	591	2,400	2,991	(20,741)	4,071
79,688	10,510	458	1,861	2,319	(16,084)	3,157
279,620	36,878	1,608	6,531	8,139	(56,439)	11,077
2,977	393	17	70	87	(601)	118

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
81547	ODEBOLT ARTHUR COMMUNITY SCHOOL DISTRICT	190,295	0.031912%	1,291,524
81548	SCHALLER- CRESTLAND COMM SCH DIST	228,706	0.038354%	1,552,222
81601	SAC COUNTY SOLID WASTE AGENCY	6,866	0.001151%	46,596
82201	SCOTT COUNTY	1,797,801	0.301492%	12,201,631
82205	SCOTT CO AGR EXT DIST	36,094	0.006053%	244,966
82211	WASTE COMMISSION OF SCOTT COUNTY	140,790	0.023610%	955,535
82301	CITY OF DAVENPORT	2,668,486	0.447506%	18,110,944
82303	CITY OF ELDRIDGE	120,903	0.020275%	820,563
82304	CITY OF WALCOTT	33,266	0.005579%	225,773
82305	CITY OF BUFFALO	31,479	0.005279%	213,648
82308	CITY OF BETTENDORF	911,533	0.152864%	6,186,553
82309	CITY OF PRINCETON	11,581	0.001942%	78,599
82311	CITY OF LE CLAIRE	56,481	0.009472%	383,337
82312	CITY OF LONG GROVE	15,103	0.002533%	102,504
82316	CITY OF BLUE GRASS	24,834	0.004165%	168,545
82317	CITY OF DIXON	1,940	0.000325%	13,164
82319	CITY OF RIVERDALE	5,729	0.000961%	38,884
82320	CITY OF DONAHUE	1,531	0.000257%	10,389
82321	CITY OF MAYSVILLE	897	0.000151%	6,091
82322	CITY OF NEW LIBERTY	1,525	0.000256%	10,351
82324	CITY OF MCCAUSLAND	2,838	0.000476%	19,264
82326	CITY OF PANORAMA PARK	872	0.000146%	5,915
82501	DAVENPORT COMMUNITY SCHOOL DISTRICT	8,779,566	1.472336%	59,586,686
82520	BETTENDORF COMMUNITY SCHOOL DISTRICT	2,353,980	0.394763%	15,976,402
82550	NORTH SCOTT COMMUNITY SCHOOL DISTRICT	1,599,085	0.268167%	10,852,948
82552	PLEASANT VALLEY COMMUNITY SCHOOL DIST	2,136,379	0.358271%	14,499,546
82553	EASTERN IOWA COMMUNITY COLLEGE	1,340,757	0.224845%	9,099,684
82603	7TH JUDICIAL DIST DEPT CORR SERVICES	518,790	0.087001%	3,521,013
82604	AEA 9 - MISSISSIPPI BEND	1,977,193	0.331576%	13,419,154
82605	PARK VIEW WATER & SANITARY DISTRICT	10,701	0.001795%	72,625
82606	QUAD CITY GARAGE POLICY GROUP	105,499	0.017692%	716,019
83201	SHELBY COUNTY	286,592	0.048062%	1,945,095
83203	SHELBY COUNTY AG	6,636	0.001113%	45,035
83204	MYRTUE MEDICAL CENTER	1,183,612	0.198492%	8,033,143
83208	SHELBY CO SOIL & WATER CONS DIST	282	0.000047%	1,913
83301	CITY OF HARLAN	103,312	0.017325%	701,177
83304	CITY OF SHELBY	11,411	0.001914%	77,444
83305	CITY OF ELK HORN	8,111	0.001360%	55,051
83306	CITY OF DEFIANCE	2,159	0.000362%	14,654

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES (Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
2,440,299	321,840	14,036	56,998	71,034	(492,550)	96,667
2,932,880	386,804	16,870	68,503	85,373	(591,973)	116,180
88,043	11,612	506	2,056	2,562	(17,771)	3,488
23,054,639	3,040,568	132,608	538,486	671,094	(4,653,351)	913,261
462,856	61,044	2,662	10,811	13,473	(93,423)	18,335
1,805,457	238,113	10,385	42,170	52,555	(364,414)	71,519
34,220,120	4,513,131	196,831	799,277	996,108	(6,906,993)	1,355,558
1,550,431	204,479	8,918	36,213	45,131	(312,939)	61,417
426,593	56,261	2,454	9,964	12,418	(86,103)	16,899
403,681	53,240	2,322	9,429	11,751	(81,479)	15,991
11,689,318	1,541,649	67,236	273,027	340,263	(2,359,373)	463,048
148,510	19,586	854	3,469	4,323	(29,975)	5,883
724,305	95,525	4,166	16,918	21,084	(146,194)	28,692
193,678	25,543	1,114	4,524	5,638	(39,092)	7,672
318,461	42,000	1,832	7,438	9,270	(64,278)	12,615
24,874	3,280	143	581	724	(5,020)	985
73,471	9,690	423	1,716	2,139	(14,829)	2,910
19,630	2,589	113	458	571	(3,962)	778
11,509	1,518	66	269	335	(2,323)	456
19,557	2,579	112	457	569	(3,947)	775
36,399	4,801	209	850	1,059	(7,347)	1,442
11,176	1,474	64	261	325	(2,256)	443
112,587,370	14,848,618	647,592	2,629,695	3,277,287	(22,724,647)	4,459,913
30,186,964	3,981,217	173,633	705,075	878,708	(6,092,940)	1,195,793
20,506,341	2,704,485	117,950	478,965	596,915	(4,139,002)	812,316
27,396,485	3,613,194	157,582	639,898	797,480	(5,529,710)	1,085,254
17,193,598	2,267,583	98,896	401,590	500,486	(3,470,358)	681,088
6,652,855	877,414	38,267	155,390	193,657	(1,342,813)	263,539
25,355,114	3,343,967	145,840	592,218	738,058	(5,117,679)	1,004,390
137,223	18,098	789	3,205	3,994	(27,697)	5,436
1,352,898	178,427	7,782	31,600	39,382	(273,069)	53,592
3,675,202	484,705	21,139	85,841	106,980	(741,803)	145,585
85,093	11,222	489	1,988	2,477	(17,175)	3,371
15,178,398	2,001,807	87,305	354,521	441,826	(3,063,609)	601,260
3,614	477	21	84	105	(729)	143
1,324,855	174,729	7,620	30,945	38,565	(267,409)	52,481
146,329	19,299	842	3,418	4,260	(29,535)	5,797
104,017	13,718	598	2,430	3,028	(20,995)	4,120
27,688	3,652	159	647	806	(5,589)	1,097

Iowa Public Employees' Retirement System
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Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
83307	CITY OF PANAMA	2,964	0.000497%	20,116
83308	CITY OF EARLING	7,480	0.001254%	50,764
83309	CITY OF IRWIN	4,564	0.000765%	30,977
83310	CITY OF PORTSMOUTH	1,639	0.000275%	11,122
83313	CITY OF KIRKMAN	214	0.000036%	1,455
83314	CITY OF WESTPHALIA	77	0.000013%	521
83315	CITY OF TENNANT	322	0.000054%	2,183
83530	ELK HORN KIMBALLTON COMM SCH DIST	151,732	0.025446%	1,029,804
83531	HARLAN COMM SCH DIST	898,633	0.150701%	6,098,999
83534	AHST COMM SCH DIST	288,752	0.048424%	1,959,749
83701	HARLAN MUNICIPAL UTILITIES	148,342	0.024877%	1,006,792
84201	SIOUX COUNTY	377,273	0.063269%	2,560,544
84203	SIOUX COUNTY AGRI	10,560	0.001771%	71,670
84206	ROCK VALLEY RURAL WATER DIST	24,951	0.004184%	169,341
84301	CITY OF HAWARDEN	80,251	0.013458%	544,659
84302	CITY OF BOYDEN	9,091	0.001525%	61,699
84303	CITY OF ROCK VALLEY	69,379	0.011635%	470,875
84304	CITY OF SIOUX CENTER	245,898	0.041237%	1,668,904
84305	CITY OF MAURICE	4,063	0.000681%	27,576
84307	CITY OF ORANGE CITY	154,020	0.025829%	1,045,330
84308	CITY OF IRETON	7,757	0.001301%	52,648
84309	HAWARDEN REGIONAL HEALTHCARE	244,602	0.041020%	1,660,106
84311	CITY OF GRANVILLE	4,360	0.000731%	29,593
84312	CITY OF ALTON	32,011	0.005368%	217,259
84314	CITY OF HOSPERS	10,787	0.001809%	73,214
84317	CITY OF HULL	38,506	0.006458%	261,342
84318	CITY OF CHATSWORTH	93	0.000016%	628
84319	CITY OF MATLOCK	284	0.000048%	1,927
84320	ORANGE CITY AREA HEALTH SYSTEM	1,486,055	0.249212%	10,085,814
84404	SHERMAN TOWNSHIP - SIOUX COUNTY	110	0.000018%	747
84544	SIOUX CENTER COMM SCH DIST	630,530	0.105740%	4,279,392
84545	BOYDEN HULL COMM SCH DIST	343,646	0.057629%	2,332,313
84546	ROCK VALLEY COMM SCH DIST	382,910	0.064214%	2,598,801
84547	WEST SIOUX COMMUNITY SCHOOL DISTRICT	418,983	0.070264%	2,843,628
84548	MOC-FLOYD VALLEY COMM SCHOOL DISTRICT	748,912	0.125593%	5,082,849
84601	NORTHWEST IOWA AREA SOLID WASTE AGY	35,352	0.005928%	239,931
85001	IOWA STATE UNIV OF SCIENCE & TECH	2,375,453	0.398364%	16,122,139
85002	DEPT OF TRANSPORTATION	14,184,098	2.378677%	96,267,095
85006	2ND JUDICIAL DIST DEPT CORR SERVICES	747,220	0.125309%	5,071,361

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
38,009	5,013	219	888	1,107	(7,672)	1,506
95,918	12,650	552	2,240	2,792	(19,360)	3,800
58,530	7,719	337	1,367	1,704	(11,814)	2,319
21,014	2,771	121	491	612	(4,241)	832
2,748	362	16	64	80	(555)	109
985	130	6	23	29	(199)	39
4,124	544	24	96	120	(832)	163
1,945,786	256,621	11,192	45,448	56,640	(392,738)	77,078
11,523,888	1,519,831	66,284	269,163	335,447	(2,325,983)	456,495
3,702,892	488,357	21,299	86,488	107,787	(747,392)	146,682
1,902,305	250,886	10,942	44,432	55,374	(383,961)	75,356
4,838,076	638,071	27,828	113,003	140,831	(976,518)	191,650
135,419	17,860	779	3,163	3,942	(27,333)	5,364
319,965	42,199	1,840	7,473	9,313	(64,582)	12,675
1,029,118	135,725	5,919	24,037	29,956	(207,717)	40,766
116,579	15,375	671	2,723	3,394	(23,530)	4,618
889,705	117,339	5,117	20,781	25,898	(179,578)	35,244
3,153,348	415,880	18,138	73,653	91,791	(636,472)	124,913
52,104	6,872	300	1,217	1,517	(10,517)	2,064
1,975,123	260,490	11,361	46,133	57,494	(398,659)	78,240
99,476	13,119	572	2,323	2,895	(20,078)	3,941
3,136,723	413,688	18,042	73,264	91,306	(633,117)	124,255
55,916	7,374	322	1,306	1,628	(11,286)	2,215
410,505	54,140	2,361	9,588	11,949	(82,856)	16,261
138,335	18,244	796	3,231	4,027	(27,922)	5,480
493,799	65,125	2,840	11,534	14,374	(99,668)	19,561
1,187	157	7	28	35	(240)	47
3,641	480	21	85	106	(735)	144
19,056,863	2,513,320	109,613	445,110	554,723	(3,846,439)	754,898
1,411	186	8	33	41	(285)	56
8,085,791	1,066,397	46,509	188,859	235,368	(1,632,037)	320,302
4,406,840	581,197	25,348	102,930	128,278	(889,477)	174,568
4,910,361	647,604	28,244	114,691	142,935	(991,108)	194,514
5,372,955	708,614	30,905	125,496	156,401	(1,084,478)	212,838
9,603,901	1,266,613	55,241	224,318	279,559	(1,938,452)	380,438
453,343	59,789	2,608	10,589	13,197	(91,503)	17,958
30,462,328	4,017,533	175,216	711,506	886,722	(6,148,520)	1,206,701
181,893,974	23,989,138	1,046,235	4,248,480	5,294,715	(36,713,499)	7,205,351
9,582,194	1,263,750	55,116	223,811	278,927	(1,934,071)	379,579

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
85201	STORY COUNTY	1,195,430	0.200474%	8,113,353
85203	STORY CO AGR EXT DIST	18,288	0.003067%	124,121
85204	STORY CO MEDICAL CENTER	791,226	0.132689%	5,370,027
85301	CITY OF HUXLEY	67,751	0.011362%	459,824
85302	CITY OF MAXWELL	10,874	0.001824%	73,802
85303	CITY OF AMES	1,893,787	0.317589%	12,853,086
85305	CITY OF STORY CITY	71,012	0.011909%	481,956
85308	CITY OF KELLEY	1,911	0.000321%	12,972
85310	CITY OF COLLINS	9,122	0.001530%	61,913
85311	CITY OF GILBERT	10,472	0.001756%	71,071
85312	CITY OF SLATER	25,559	0.004286%	173,466
85313	CITY OF CAMBRIDGE	9,371	0.001572%	63,601
85315	CITY OF COLO	15,886	0.002664%	107,818
85318	CITY OF NEVADA	133,121	0.022324%	903,490
85322	CITY OF ROLAND	16,776	0.002813%	113,859
85323	CITY OF ZEARING	7,969	0.001336%	54,085
85325	CITY OF MCCALLSBURG	1,541	0.000258%	10,458
85327	MARY GREELEY MEDICAL CENTER	5,170,322	0.867064%	35,090,838
85544	AMES COMMUNITY SCHOOL DISTRICT	2,586,255	0.433716%	17,552,847
85545	GILBERT COMMUNITY SCHOOL DISTRICT	760,315	0.127505%	5,160,235
85547	ROLAND STORY COMMUNITY SCHOOL DISTRICT	543,863	0.091206%	3,691,186
85548	BALLARD COMMUNITY SCHOOL DISTRICT	784,526	0.131565%	5,324,555
85549	COLLINS MAXWELL COMMUNITY SCHOOL DISTRICT	282,359	0.047352%	1,916,364
85550	NEVADA COMMUNITY SCHOOL DISTRICT	882,911	0.148064%	5,992,296
85551	COLO NESCO COMMUNITY SCHOOL DISTRICT	283,172	0.047488%	1,921,879
85701	STORY CITY MUNICIPAL ELECTRIC UTILITY	43,288	0.007259%	293,796
86001	STATE - DEPT OF HUMAN SERVICES/TOLEDO	262,680	0.044051%	1,782,800
86201	TAMA COUNTY	409,039	0.068596%	2,776,135
86203	TAMA COUNTY AGRICULTURAL EXTENSION DIST	7,116	0.001193%	48,298
86206	TAMA COUNTY SOIL & WATER CONSER DISTRICT	3,645	0.000611%	24,736
86301	CITY OF TAMA	37,973	0.006368%	257,723
86302	CITY OF GLADBROOK	11,492	0.001927%	77,994
86303	CITY OF TRAER	13,101	0.002197%	88,917
86304	CITY OF ELBERON	1,991	0.000334%	13,514
86305	CITY OF GARWIN	1,316	0.000221%	8,929
86306	CITY OF DYSART	19,670	0.003299%	133,502
86307	CITY OF CHELSEA	4,436	0.000744%	30,109
86308	CITY OF TOLEDO	30,419	0.005101%	206,454
86309	CITY OF CLUTIER	2,454	0.000412%	16,654

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
15,329,952	2,021,795	88,176	358,061	446,237	(3,094,199)	607,264
234,523	30,930	1,349	5,478	6,827	(47,336)	9,290
10,146,515	1,338,176	58,362	236,991	295,353	(2,047,974)	401,933
868,824	114,585	4,997	20,293	25,290	(175,364)	34,417
139,447	18,391	802	3,257	4,059	(28,146)	5,524
24,285,544	3,202,906	139,688	567,236	706,924	(4,901,797)	962,021
910,642	120,100	5,238	21,270	26,508	(183,804)	36,073
24,511	3,233	141	572	713	(4,947)	971
116,982	15,428	673	2,732	3,405	(23,612)	4,634
134,287	17,711	772	3,137	3,909	(27,105)	5,320
327,760	43,227	1,885	7,655	9,540	(66,155)	12,984
120,172	15,849	691	2,807	3,498	(24,256)	4,760
203,718	26,867	1,172	4,758	5,930	(41,119)	8,070
1,707,119	225,144	9,819	39,873	49,692	(344,565)	67,624
215,134	28,373	1,237	5,025	6,262	(43,423)	8,522
102,191	13,478	588	2,387	2,975	(20,626)	4,048
19,760	2,606	114	462	576	(3,988)	783
66,303,154	8,744,411	381,369	1,548,638	1,930,007	(13,382,636)	2,626,461
33,165,612	4,374,057	190,765	774,647	965,412	(6,694,151)	1,313,786
9,750,119	1,285,897	56,082	227,733	283,815	(1,967,965)	386,231
6,974,392	919,820	40,116	162,900	203,016	(1,407,712)	276,276
10,060,597	1,326,845	57,868	234,985	292,853	(2,030,632)	398,529
3,620,915	477,545	20,827	84,573	105,400	(730,846)	143,435
11,322,274	1,493,241	65,125	264,454	329,579	(2,285,289)	448,508
3,631,336	478,920	20,887	84,817	105,704	(732,949)	143,848
555,120	73,212	3,193	12,966	16,159	(112,046)	21,990
3,368,551	444,262	19,376	78,679	98,055	(679,909)	133,438
5,245,429	691,795	30,171	122,517	152,688	(1,058,738)	207,787
91,258	12,036	525	2,132	2,657	(18,419)	3,615
46,737	6,164	269	1,092	1,361	(9,433)	1,851
486,960	64,223	2,801	11,374	14,175	(98,288)	19,290
147,368	19,436	848	3,442	4,290	(29,745)	5,838
168,006	22,158	966	3,924	4,890	(33,910)	6,655
25,535	3,368	147	596	743	(5,154)	1,012
16,871	2,225	97	394	491	(3,405)	668
252,248	33,268	1,451	5,892	7,343	(50,914)	9,992
56,890	7,503	327	1,329	1,656	(11,483)	2,254
390,089	51,447	2,244	9,111	11,355	(78,736)	15,453
31,467	4,150	181	735	916	(6,351)	1,246

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
86315	CITY OF MONTOUR	2,113	0.000354%	14,343
86317	GARWIN LIBRARY ASSOCIATION	719	0.000121%	4,879
86319	CITY OF VINING	150	0.000025%	1,021
86320	CITY OF LINCOLN	324	0.000054%	2,201
86586	SOUTH TAMA COMMUNITY SCHOOL DISTRICT	838,145	0.140557%	5,688,468
86591	NORTH TAMA COUNTY COMMUNITY SCHOOL DIST	277,555	0.046546%	1,883,759
86594	GMG COMMUNITY SCHOOL DISTRICT	237,460	0.039822%	1,611,635
86701	TRAER MUNICIPAL UTILITIES	47,771	0.008011%	324,218
87201	TAYLOR COUNTY	185,313	0.031077%	1,257,715
87203	TAYLOR COUNTY AGRICULTURAL EXTENSION OFF	6,909	0.001159%	46,889
87205	TAYLOR CO SOIL & WATER CONS DIST	1,109	0.000186%	7,528
87301	CITY OF BEDFORD	33,360	0.005594%	226,414
87305	CITY OF NEW MARKET	4,960	0.000832%	33,662
87306	CITY OF CLEARFIELD	5,948	0.000997%	40,366
87307	CITY OF GRAVITY	429	0.000072%	2,909
87308	CITY OF BLOCKTON	1,093	0.000183%	7,419
87309	CITY OF CONWAY	91	0.000015%	620
87310	CITY OF LENOX	24,597	0.004125%	166,940
87313	CITY OF SHARPSBURG	134	0.000023%	912
87314	LOW RENT HOUSING AGENCY OF LENOX	5,471	0.000918%	37,133
87561	CLEARFIELD COMMUNITY SCHOOL DISTRICT	48,209	0.008085%	327,193
87562	BEDFORD COMMUNITY SCHOOL DISTRICT	299,204	0.050177%	2,030,689
87563	LENOX COMMUNITY SCHOOL DISTRICT	252,023	0.042264%	1,710,477
87703	LENOX MUNICIPAL LIGHT AND WATER	31,548	0.005291%	214,119
88201	UNION COUNTY	205,877	0.034526%	1,397,278
88203	UNION COUNTY AGRI	5,695	0.000955%	38,655
88204	GREATER REGIONAL MEDICAL CENTER	1,341,553	0.224979%	9,105,088
88207	CHILD & ADULT CARE FOOD PROGRAM	1,433	0.000240%	9,729
88301	CITY OF CRESTON	104,509	0.017526%	709,299
88302	CITY OF LORIMOR	6,047	0.001014%	41,042
88306	CITY OF AFTON	8,385	0.001406%	56,912
88309	CITY OF CROMWELL	268	0.000045%	1,818
88310	CITY OF ARISPE	268	0.000045%	1,819
88311	AFTON HOUSING COMMISSION	5,297	0.000888%	35,952
88312	CITY OF SHANNON CITY	98	0.000016%	667
88313	CITY OF THAYER	134	0.000022%	909
88532	CRESTON COMMUNITY SCHOOL DISTRICT	830,764	0.139319%	5,638,374
88533	EAST UNION COMMUNITY SCHOOL DISTRICT	311,246	0.052196%	2,112,419
88535	SOUTHWESTERN COMMUNITY COLLEGE	297,690	0.049923%	2,020,417

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
27,101	3,574	156	633	789	(5,470)	1,074
9,220	1,216	53	215	268	(1,861)	365
1,930	255	11	45	56	(390)	76
4,159	549	24	97	121	(840)	165
10,748,200	1,417,529	61,823	251,045	312,868	(2,169,418)	425,767
3,559,310	469,421	20,473	83,135	103,608	(718,411)	140,995
3,045,140	401,609	17,515	71,125	88,640	(614,631)	120,627
612,600	80,793	3,524	14,308	17,832	(123,647)	24,267
2,376,418	313,415	13,669	55,506	69,175	(479,656)	94,137
88,596	11,685	510	2,069	2,579	(17,882)	3,510
14,224	1,876	82	332	414	(2,871)	563
427,803	56,421	2,461	9,992	12,453	(86,348)	16,947
63,604	8,388	366	1,486	1,852	(12,838)	2,520
76,270	10,059	439	1,781	2,220	(15,394)	3,021
5,497	725	32	128	160	(1,109)	218
14,018	1,849	81	327	408	(2,829)	555
1,171	154	7	27	34	(236)	46
315,428	41,600	1,814	7,367	9,181	(63,666)	12,495
1,723	227	10	40	50	(348)	68
70,162	9,253	404	1,639	2,043	(14,161)	2,779
618,222	81,534	3,556	14,440	17,996	(124,782)	24,490
3,836,930	506,035	22,070	89,619	111,689	(774,446)	151,992
3,231,897	426,240	18,590	75,487	94,077	(652,327)	128,025
404,571	53,357	2,327	9,450	11,777	(81,659)	16,026
2,640,118	348,193	15,186	61,665	76,851	(532,882)	104,583
73,037	9,632	420	1,706	2,126	(14,742)	2,893
17,203,808	2,268,929	98,955	401,828	500,783	(3,472,418)	681,493
18,382	2,424	106	429	535	(3,710)	728
1,340,200	176,753	7,709	31,303	39,012	(270,506)	53,089
77,548	10,227	446	1,811	2,257	(15,652)	3,072
107,534	14,182	619	2,512	3,131	(21,705)	4,260
3,436	453	20	80	100	(693)	136
3,436	453	20	80	100	(694)	136
67,930	8,959	391	1,587	1,978	(13,711)	2,691
1,260	166	7	29	36	(254)	50
1,718	227	10	40	50	(347)	68
10,653,549	1,405,046	61,278	248,834	310,112	(2,150,313)	422,018
3,991,356	526,401	22,958	93,226	116,184	(805,616)	158,109
3,817,521	503,475	21,958	89,166	111,124	(770,529)	151,223

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
88601	SOUTHERN IA COUNCIL OF GOVERNMENTS	31,864	0.005344%	216,260
88603	SO IOWA REGIONAL HOUSING AUTHORITY	40,734	0.006831%	276,460
88605	SOUTHERN IOWA RURAL WATER ASSOCIATION	105,124	0.017629%	713,475
88701	CRESTON CTY WATER WORKS	77,749	0.013038%	527,677
89201	VAN BUREN COUNTY	161,593	0.027099%	1,096,728
89203	VAN BUREN COUNTY AGRICULTURAL EXT DIST	4,076	0.000684%	27,663
89204	VAN BUREN COUNTY HOSPITAL	567,658	0.095196%	3,852,681
89207	VAN BUREN CO SOIL & WATER CONS DISTRICT	261	0.000044%	1,771
89301	CITY OF FARMINGTON	9,237	0.001549%	62,690
89302	CITY OF BONAPARTE	4,599	0.000771%	31,216
89303	CITY OF MILTON	4,263	0.000715%	28,931
89304	CITY OF STOCKPORT	2,188	0.000367%	14,848
89305	CITY OF KEOSAUQUA	19,447	0.003261%	131,988
89306	CITY OF CANTRIL	2,003	0.000336%	13,596
89308	CITY OF BIRMINGHAM	2,520	0.000423%	17,103
89312	STOCKPORT PUBLIC LIBRARY	241	0.000040%	1,635
89546	VAN BUREN COMMUNITY SCHOOL DISTRICT	390,831	0.065543%	2,652,563
89547	HARMONY COMMUNITY SCHOOL DISTRICT	191,578	0.032128%	1,300,236
89701	KEOSAUQUA LIGHT AND POWER	11,637	0.001952%	78,983
90201	WAPELLO COUNTY	397,631	0.066683%	2,698,711
90203	WAPELLO COUNTY AGRICULTURAL EXT DISTRICT	12,854	0.002156%	87,241
90210	WAPELLO COUNTY SOIL & WATER	4,706	0.000789%	31,937
90301	CITY OF OTTUMWA	578,936	0.097088%	3,929,225
90302	CITY OF AGENCY	7,224	0.001211%	49,026
90304	CITY OF ELDON	12,043	0.002020%	81,734
90308	CITY OF EDDYVILLE	11,146	0.001869%	75,648
90309	CITY OF BLAKESBURG	3,571	0.000599%	24,233
90312	CITY OF CHILLICOTHE	246	0.000041%	1,673
90313	CITY OF KIRKVILLE	754	0.000126%	5,118
90315	EDDYVILLE PUBLIC LIBRARY	2,528	0.000424%	17,160
90316	OTTUMWA HOUSING AUTHORITY	57,847	0.009701%	392,608
90320	EDDYVILLE COMMUNITY FIRE AGENCY	376	0.000063%	2,554
90546	CARDINAL COMMUNITY SCHOOL DISTRICT	304,836	0.051121%	2,068,915
90549	OTTUMWA COMMUNITY SCHOOL DISTRICT	2,481,410	0.416133%	16,841,262
90551	INDIAN HILLS COMMUNITY COLLEGE	1,194,512	0.200320%	8,107,120
90602	AREA XV REGIONAL PLANNING COMMISSION	20,677	0.003468%	140,334
90604	AREA XV MULTI-COUNTY HOUSING AGY	27,264	0.004572%	185,040
90701	OTTUMWA WATERWORKS	134,733	0.022595%	914,429
90702	EDDYVILLE WATER DEPARTMENT	77	0.000013%	524

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
408,617	53,891	2,350	9,544	11,894	(82,475)	16,187
522,364	68,892	3,005	12,201	15,206	(105,434)	20,692
1,348,091	177,793	7,754	31,487	39,241	(272,099)	53,402
997,031	131,494	5,735	23,288	29,023	(201,241)	39,495
2,072,236	273,297	11,919	48,401	60,320	(418,260)	82,087
52,268	6,893	301	1,221	1,522	(10,550)	2,070
7,279,532	960,063	41,871	170,027	211,898	(1,469,301)	288,363
3,347	441	19	78	97	(676)	133
118,450	15,622	681	2,767	3,448	(23,908)	4,692
58,983	7,779	339	1,378	1,717	(11,905)	2,336
54,665	7,210	314	1,277	1,591	(11,034)	2,165
28,055	3,700	161	655	816	(5,663)	1,111
249,388	32,891	1,434	5,825	7,259	(50,336)	9,879
25,690	3,388	148	600	748	(5,185)	1,018
32,316	4,262	186	755	941	(6,523)	1,280
3,089	407	18	72	90	(624)	122
5,011,943	661,002	28,828	117,064	145,892	(1,011,611)	198,538
2,456,759	324,010	14,131	57,382	71,513	(495,873)	97,319
149,236	19,682	858	3,486	4,344	(30,122)	5,912
5,099,139	672,501	29,330	119,100	148,430	(1,029,211)	201,992
164,839	21,740	948	3,850	4,798	(33,271)	6,530
60,345	7,959	347	1,409	1,756	(12,180)	2,390
7,424,161	979,138	42,703	173,406	216,109	(1,498,493)	294,093
92,634	12,217	533	2,164	2,697	(18,697)	3,670
154,435	20,368	888	3,607	4,495	(31,171)	6,118
142,935	18,851	822	3,339	4,161	(28,850)	5,662
45,788	6,039	263	1,069	1,332	(9,242)	1,814
3,161	417	18	74	92	(638)	125
9,670	1,275	56	226	282	(1,952)	383
32,423	4,276	186	757	943	(6,544)	1,284
741,821	97,835	4,267	17,327	21,594	(149,729)	29,386
4,825	636	28	113	141	(974)	191
3,909,156	515,560	22,485	91,306	113,791	(789,024)	154,853
31,821,091	4,196,734	183,032	743,243	926,275	(6,422,772)	1,260,526
15,318,176	2,020,242	88,109	357,786	445,895	(3,091,822)	606,797
265,157	34,970	1,525	6,193	7,718	(53,519)	10,504
349,627	46,111	2,011	8,166	10,177	(70,569)	13,850
1,727,789	227,870	9,938	40,356	50,294	(348,737)	68,443
991	131	6	23	29	(200)	39

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
91201	WARREN COUNTY	631,644	0.105927%	4,286,954
91203	WARREN COUNTY AGRI. EXTENSION DISTRICT	4,917	0.000825%	33,370
91206	WARREN CTY HOUSING AUTHORITY	10,000	0.001677%	67,869
91211	WARREN CO SOIL & WATER CONS DISTRICT	98	0.000016%	663
91301	CITY OF INDIANOLA	362,181	0.060738%	2,458,114
91303	CITY OF CARLISLE	72,779	0.012205%	493,952
91304	CITY OF LACONA	4,427	0.000742%	30,046
91305	CITY OF MILO	9,017	0.001512%	61,201
91306	CITY OF NEW VIRGINIA	1,929	0.000323%	13,091
91307	CITY OF NORWALK	148,807	0.024955%	1,009,946
91308	CITY OF CUMMING	2,258	0.000379%	15,324
91309	CITY OF SANDYVILLE	146	0.000025%	994
91310	CITY OF ACKWORTH	36	0.000006%	242
91311	CITY OF HARTFORD	8,030	0.001347%	54,498
91312	CITY OF ST MARYS	1,348	0.000226%	9,149
91313	CITY OF MARTENSDALE	6,302	0.001057%	42,772
91318	CITY OF SPRING HILL	122	0.000020%	826
91319	NEW VIRGINIA SANITARY DISTRICT	932	0.000156%	6,327
91320	NEW VIRGINIA PUBLIC LIBRARY	603	0.000101%	4,093
91562	INDIANOLA COMMUNITY SCHOOL DISTRICT	2,070,351	0.347198%	14,051,415
91563	SOUTHEAST WARREN COMM SCHOOL DISTRICT	309,461	0.051897%	2,100,306
91565	MARTENSDALE-ST MARY'S COMM SCHOOL DIST	273,496	0.045865%	1,856,207
91566	NORWALK COMMUNITY SCHOOL DISTRICT	1,283,056	0.215169%	8,708,064
91568	CARLISLE COMMUNITY SCHOOL DISTRICT	933,110	0.156483%	6,332,990
91604	WARREN WATER DISTRICT	41,460	0.006953%	281,387
92201	WASHINGTON COUNTY	421,338	0.070659%	2,859,613
92203	WASHINGTON COUNTY AGRICULTURAL EXTENSION	9,148	0.001534%	62,088
92204	WASHINGTON COUNTY HOSPITAL	1,017,305	0.170602%	6,904,425
92207	WASHINGTON CO SOIL & WATER CONS DIS	393	0.000066%	2,669
92301	CITY OF WASHINGTON	148,012	0.024822%	1,004,556
92302	CITY OF WELLMAN	29,535	0.004953%	200,455
92303	CITY OF RIVERSIDE	21,379	0.003585%	145,100
92304	CITY OF BRIGHTON	11,488	0.001927%	77,971
92305	CITY OF KALONA	33,811	0.005670%	229,471
92308	CITY OF AINSWORTH	7,184	0.001205%	48,758
92309	CITY OF CRAWFORDSVILLE	1,432	0.000240%	9,722
92311	CITY OF WEST CHESTER	1,174	0.000197%	7,970
92584	MID PRAIRIE COMMUNITY SCHOOL DISTRICT	751,454	0.126019%	5,100,096
92585	WASHINGTON COMMUNITY SCHOOL DISTRICT	1,013,366	0.169942%	6,877,687

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES (Excluding Employer Specific Amounts) *	Total Proportionate Share of Plan Pension Expense
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	
8,100,078	1,068,281	46,591	189,193	235,784	(1,634,921)	320,868
63,052	8,316	363	1,473	1,836	(12,726)	2,498
128,236	16,912	738	2,995	3,733	(25,883)	5,080
1,253	165	7	29	36	(253)	50
4,644,538	612,546	26,715	108,482	135,197	(937,454)	183,984
933,308	123,090	5,368	21,799	27,167	(188,379)	36,971
56,772	7,487	327	1,326	1,653	(11,459)	2,249
115,637	15,251	665	2,701	3,366	(23,340)	4,581
24,736	3,262	142	578	720	(4,993)	980
1,908,265	251,672	10,976	44,571	55,547	(385,164)	75,592
28,955	3,819	167	676	843	(5,844)	1,147
1,878	248	11	44	55	(379)	74
457	60	3	11	14	(92)	18
102,972	13,581	592	2,405	2,997	(20,784)	4,079
17,286	2,280	99	404	503	(3,489)	685
80,817	10,659	465	1,888	2,353	(16,312)	3,201
1,561	206	9	36	45	(315)	62
11,955	1,577	69	279	348	(2,413)	474
7,733	1,020	44	181	225	(1,561)	306
26,549,753	3,501,522	152,712	620,121	772,833	(5,358,805)	1,051,713
3,968,469	523,383	22,826	92,691	115,517	(800,996)	157,203
3,507,250	462,555	20,173	81,919	102,092	(707,904)	138,932
16,453,643	2,169,993	94,640	384,307	478,947	(3,321,005)	651,777
11,966,008	1,578,140	68,827	279,489	348,316	(2,415,220)	474,008
531,673	70,120	3,058	12,418	15,476	(107,313)	21,061
5,403,158	712,597	31,078	126,201	157,279	(1,090,574)	214,035
117,314	15,472	675	2,740	3,415	(23,679)	4,647
13,045,718	1,720,538	75,038	304,708	379,746	(2,633,149)	516,779
5,044	665	29	118	147	(1,018)	200
1,898,080	250,329	10,918	44,333	55,251	(383,109)	75,188
378,754	49,952	2,179	8,847	11,026	(76,448)	15,004
274,162	36,158	1,577	6,404	7,981	(55,337)	10,860
147,324	19,430	847	3,441	4,288	(29,736)	5,836
433,580	57,183	2,494	10,127	12,621	(87,514)	17,175
92,128	12,150	530	2,152	2,682	(18,595)	3,649
18,369	2,423	106	429	535	(3,708)	728
15,059	1,986	87	352	439	(3,039)	597
9,636,489	1,270,911	55,428	225,079	280,507	(1,945,030)	381,729
12,995,196	1,713,875	74,747	303,528	378,275	(2,622,952)	514,778

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
92587	HIGHLAND COMMUNITY SCHOOL DISTRICT	388,492	0.065150%	2,636,683
93201	WAYNE COUNTY	194,765	0.032662%	1,321,863
93203	WAYNE CO AGR EXT DIST	5,549	0.000931%	37,662
93204	WAYNE COUNTY HOSPITAL	974,029	0.163345%	6,610,712
93301	CITY OF CORYDON	24,944	0.004183%	169,298
93302	CITY OF SEYMOUR	11,293	0.001894%	76,648
93303	CITY OF HUMESTON	6,957	0.001167%	47,214
93304	CITY OF ALLERTON	7,263	0.001218%	49,292
93305	CITY OF LINEVILLE	3,211	0.000538%	21,793
93306	CITY OF CLIO	22	0.000004%	152
93309	CITY OF PROMISE CITY	348	0.000058%	2,363
93314	SEYMOUR PUBLIC LIBRARY	738	0.000124%	5,009
93534	SEYMOUR COMMUNITY SCHOOL DISTRICT	118,581	0.019886%	804,803
93537	WAYNE COMMUNITY SCHOOL DISTRICT	321,124	0.053853%	2,179,458
94201	WEBSTER COUNTY	611,937	0.102622%	4,153,198
94203	WEBSTER COUNTY AGRICULTURAL EXT DIST	25,940	0.004350%	176,055
94207	WEBSTER CO SOIL & WATER CONS DIST	994	0.000167%	6,746
94301	CITY OF FORT DODGE	489,007	0.082007%	3,318,879
94303	CITY OF CALLENDER	8,231	0.001380%	55,863
94304	CALLENDER CEMETERY - WEBSTER COUNTY	301	0.000050%	2,042
94305	CITY OF GOWRIE	9,409	0.001578%	63,857
94306	CITY OF HARCOURT	2,036	0.000341%	13,819
94307	CITY OF DAYTON	16,133	0.002705%	109,492
94308	CITY OF LEHIGH	8,136	0.001364%	55,216
94313	CITY OF MOORLAND	603	0.000101%	4,091
94314	CITY OF OTHO	6,187	0.001038%	41,989
94316	CITY OF BARNUM	1,491	0.000250%	10,119
94317	CITY OF CLARE	2,374	0.000398%	16,114
94318	CITY OF DUNCOMBE	7,668	0.001286%	52,044
94319	CITY OF BADGER	11,144	0.001869%	75,633
94320	COMMUNITY LIBRARY	648	0.000109%	4,397
94321	CITY OF VINCENT	2,730	0.000458%	18,525
94325	MUNIC HOUSING AGENCY OF FT DODGE	57,304	0.009610%	388,924
94326	CLARE PUBLIC LIBRARY	913	0.000153%	6,199
94336	LEHIGH PUBLIC LIBRARY	1,356	0.000227%	9,205
94501	FORT DODGE COMMUNITY SCHOOL DISTRICT	1,982,394	0.332448%	13,454,456
94549	IOWA CENTRAL COMMUNITY COLLEGE	988,007	0.165689%	6,705,576
94550	PRAIRIE VALLEY COMMUNITY SCHOOL DISTRICT	355,034	0.059539%	2,409,605
94601	MID IOWA DEVELOPMENT ASSOC REG PLAN	104,562	0.017535%	709,661

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
4,981,939	657,044	28,656	116,363	145,019	(1,005,555)	197,349
2,497,622	329,400	14,366	58,337	72,703	(504,120)	98,938
71,161	9,385	409	1,662	2,071	(14,363)	2,819
12,490,754	1,647,347	71,846	291,746	363,592	(2,521,135)	494,795
319,883	42,188	1,840	7,471	9,311	(64,565)	12,671
144,825	19,100	833	3,383	4,216	(29,231)	5,737
89,209	11,765	513	2,084	2,597	(18,006)	3,534
93,135	12,283	536	2,175	2,711	(18,798)	3,689
41,177	5,431	237	962	1,199	(8,311)	1,631
286	38	2	7	9	(58)	11
4,466	589	26	104	130	(901)	177
9,464	1,248	54	221	275	(1,910)	375
1,520,654	200,552	8,747	35,518	44,265	(306,929)	60,238
4,118,024	543,107	23,686	96,184	119,870	(831,182)	163,127
7,847,352	1,034,950	45,137	183,290	228,427	(1,583,910)	310,856
332,652	43,872	1,913	7,770	9,683	(67,142)	13,177
12,746	1,681	73	298	371	(2,573)	505
6,270,929	827,043	36,070	146,470	182,540	(1,265,725)	248,410
105,551	13,921	607	2,465	3,072	(21,304)	4,181
3,859	509	22	90	112	(779)	153
120,656	15,913	694	2,818	3,512	(24,353)	4,780
26,110	3,443	150	610	760	(5,270)	1,034
206,881	27,285	1,190	4,832	6,022	(41,757)	8,195
104,329	13,759	600	2,437	3,037	(21,058)	4,133
7,730	1,019	44	181	225	(1,560)	306
79,337	10,463	456	1,853	2,309	(16,013)	3,143
19,119	2,522	110	447	557	(3,859)	757
30,447	4,016	175	711	886	(6,145)	1,206
98,335	12,969	566	2,297	2,863	(19,848)	3,895
142,906	18,847	822	3,338	4,160	(28,844)	5,661
8,309	1,096	48	194	242	(1,677)	329
35,003	4,616	201	818	1,019	(7,065)	1,387
734,860	96,917	4,227	17,164	21,391	(148,324)	29,110
11,713	1,545	67	274	341	(2,364)	464
17,393	2,294	100	406	506	(3,511)	689
25,421,818	3,352,764	146,224	593,776	740,000	(5,131,142)	1,007,032
12,669,997	1,670,986	72,877	295,932	368,809	(2,557,314)	501,895
4,552,881	600,458	26,188	106,341	132,529	(918,954)	180,353
1,340,885	176,843	7,713	31,319	39,032	(270,644)	53,116

Iowa Public Employees' Retirement System
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Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
94602	AEA 8 - PRAIRIE LAKES	1,259,646	0.211243%	8,549,184
94605	MID IOWA REGIONAL HOUSING AUTHORITY	9,407	0.001578%	63,848
94606	WEBSTER CO TELECOMMUNICATIONS	28,690	0.004811%	194,716
94608	N. CENTRAL IA REGIONAL SOLID WST.	49,511	0.008303%	336,031
94701	GOWRIE MUNICIPAL LIGHT & POWER PLANT	19,678	0.003300%	133,554
95201	WINNEBAGO COUNTY	282,241	0.047332%	1,915,562
95203	WINNEBAGO CO AGRI EXT DIST	6,724	0.001128%	45,635
95204	WINNEBAGO CO ASSESSOR	15,266	0.002560%	103,609
95301	CITY OF FOREST CITY	144,774	0.024279%	982,578
95303	CITY OF BUFFALO CENTER	18,248	0.003060%	123,848
95305	CITY OF LELAND	5,958	0.000999%	40,438
95306	CITY OF THOMPSON	9,301	0.001560%	63,123
95308	CITY OF RAKE	3,634	0.000609%	24,661
95311	CITY OF LAKE MILLS	68,275	0.011450%	463,383
95312	CITY OF SCARVILLE	465	0.000078%	3,155
95543	LAKE MILLS COMMUNITY SCHOOL DISTRICT	341,182	0.057216%	2,315,590
95544	FOREST CITY COMMUNITY SCHOOL DISTRICT	714,573	0.119834%	4,849,791
95546	NORTH IOWA COMMUNITY SCHOOL DISTRICT	272,399	0.045681%	1,848,762
96201	WINNESHIEK COUNTY	395,734	0.066365%	2,685,835
96203	WINNESHIEK COUNTY AGR EXT DIST	20,489	0.003436%	139,056
96205	WINNESHIEK MEDICAL CENTER	1,506,588	0.252655%	10,225,173
96207	WINNESHIEK CO SOIL & WATER CONS	7,081	0.001187%	48,058
96208	NORTHEAST IOWA COMMUNITY ACTION CORP	396,555	0.066502%	2,691,407
96301	CITY OF DECORAH	187,683	0.031474%	1,273,798
96304	CITY OF FORT ATKINSON	7,068	0.001185%	47,969
96305	CITY OF SPILLVILLE	6,696	0.001123%	45,445
96306	CITY OF OSSIAN	15,376	0.002579%	104,358
96307	CITY OF RIDGEWAY	4,944	0.000829%	33,553
96308	CITY OF CALMAR	14,230	0.002386%	96,581
96309	CITY OF JACKSON JUNCTION	89	0.000015%	606
96310	CITY OF CASTALIA	1,412	0.000237%	9,582
96315	LOW RENT HOUSING AGENCY OF DECORAH	2,774	0.000465%	18,825
96554	DECORAH COMMUNITY SCHOOL DISTRICT	951,849	0.159625%	6,460,174
96556	SOUTH WINNESHIEK COMMUNITY SCHOOL DIST	343,342	0.057578%	2,330,250
96557	NORTH WINNESHIEK COMMUNITY SCHOOL DIST	116,827	0.019592%	792,900
96558	NORTHEAST IOWA COMMUNITY COLLEGE	839,984	0.140866%	5,700,949
97003	3RD JUDICIAL DIST DEPT CORR SERVICES	426,687	0.071556%	2,895,916
97201	WOODBURY COUNTY	1,212,956	0.203413%	8,232,302
97203	WOODBURY COUNTY AGRI EXTEN DIST	25,931	0.004349%	175,991

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
16,153,444	2,130,402	92,913	377,295	470,208	(3,260,413)	639,885
120,639	15,910	694	2,818	3,512	(24,350)	4,779
367,910	48,522	2,116	8,593	10,709	(74,259)	14,574
634,921	83,737	3,652	14,830	18,482	(128,152)	25,151
252,346	33,281	1,451	5,894	7,345	(50,934)	9,996
3,619,401	477,346	20,818	84,538	105,356	(730,540)	143,375
86,227	11,372	496	2,014	2,510	(17,404)	3,416
195,765	25,819	1,126	4,572	5,698	(39,513)	7,755
1,856,553	244,852	10,679	43,363	54,042	(374,727)	73,543
234,007	30,862	1,346	5,466	6,812	(47,232)	9,270
76,407	10,077	439	1,785	2,224	(15,422)	3,027
119,269	15,730	686	2,786	3,472	(24,073)	4,725
46,595	6,145	268	1,088	1,356	(9,405)	1,846
875,549	115,472	5,036	20,450	25,486	(176,721)	34,683
5,961	786	34	139	173	(1,203)	236
4,375,242	577,030	25,166	102,192	127,358	(883,099)	173,316
9,163,544	1,208,537	52,708	214,032	266,740	(1,849,571)	362,995
3,493,184	460,700	20,092	81,590	101,682	(705,065)	138,375
5,074,810	669,293	29,190	118,532	147,722	(1,024,300)	201,028
262,742	34,652	1,511	6,137	7,648	(53,032)	10,408
19,320,178	2,548,047	111,128	451,260	562,388	(3,899,587)	765,328
90,804	11,976	522	2,121	2,643	(18,328)	3,597
5,085,338	670,681	29,250	118,778	148,028	(1,026,425)	201,445
2,406,806	317,422	13,844	56,216	70,060	(485,790)	95,341
90,635	11,953	521	2,117	2,638	(18,294)	3,590
85,867	11,325	494	2,006	2,500	(17,331)	3,401
197,181	26,005	1,134	4,606	5,740	(39,799)	7,811
63,398	8,361	365	1,481	1,846	(12,796)	2,511
182,487	24,067	1,050	4,262	5,312	(36,833)	7,229
1,145	151	7	27	34	(231)	45
18,105	2,388	104	423	527	(3,654)	717
35,569	4,691	205	831	1,036	(7,179)	1,409
12,206,317	1,609,834	70,210	285,102	355,312	(2,463,724)	483,528
4,402,941	580,683	25,325	102,839	128,164	(888,690)	174,413
1,498,163	197,586	8,617	34,992	43,609	(302,389)	59,347
10,771,783	1,420,640	61,958	251,596	313,554	(2,174,178)	426,702
5,471,751	721,644	31,473	127,803	159,276	(1,104,419)	216,752
15,554,703	2,051,437	89,469	363,310	452,779	(3,139,563)	616,167
332,530	43,856	1,913	7,767	9,680	(67,118)	13,172

Iowa Public Employees' Retirement System
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Regular Membership Group
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Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
97209	WOODBURY CO SOIL & WATER CONS DIST	2,868	0.000481%	19,466
97301	CITY OF SIOUX CITY	2,406,466	0.403565%	16,332,624
97302	CITY OF CORRECTIONVILLE	12,323	0.002067%	83,637
97303	CITY OF DANBURY	6,480	0.001087%	43,977
97304	CITY OF ANTHON	13,725	0.002302%	93,154
97305	CITY OF PIERSON	4,548	0.000763%	30,866
97306	CITY OF SERGEANT BLUFF	89,995	0.015092%	610,796
97307	CITY OF LAWTON	9,930	0.001665%	67,397
97308	CITY OF MOVILLE	16,670	0.002796%	113,142
97309	CITY OF SLOAN	13,068	0.002192%	88,695
97310	CITY OF SALIX	6,449	0.001082%	43,769
97311	CITY OF OTO	1,715	0.000288%	11,637
97312	CITY OF SMITHLAND	4,235	0.000710%	28,745
97314	CITY OF CUSHING	4,513	0.000757%	30,629
97315	CITY OF HORNICK	3,322	0.000557%	22,548
97316	SLOAN PUBLIC LIBRARY	2,347	0.000394%	15,932
97317	CITY OF BRONSON	3,196	0.000536%	21,692
97501	SIOUX CITY COMMUNITY SCHOOL DISTRICT	8,269,838	1.386854%	56,127,175
97569	LAWTON BRONSON COMM SCH DIST	316,453	0.053069%	2,147,761
97574	SERGEANT BLUFF LUTON COMM SCH DIST	920,612	0.154387%	6,248,166
97577	WESTWOOD COMMUNITY SCHOOL DISTRICT	347,815	0.058329%	2,360,608
97579	WOODBURY CENTRAL COMMUNITY SCHOOL DIST	348,255	0.058403%	2,363,601
97581	RIVER VALLEY COMM SCH DIST	234,019	0.039245%	1,588,278
97582	WESTERN IOWA TECH COMMUNITY COLLEGE	541,950	0.090885%	3,678,200
97602	NORTHWEST AREA EDUCATION AGENCY	1,492,782	0.250340%	10,131,469
98201	WORTH COUNTY	234,920	0.039396%	1,594,397
98203	WORTH CO AGR EXT DIST	11,852	0.001988%	80,438
98206	WORTH CO SOIL & WATER CONS DIST	138	0.000023%	939
98301	CITY OF GRAFTON	5,567	0.000934%	37,780
98302	CITY OF MANLY	20,244	0.003395%	137,397
98303	CITY OF NORTHWOOD	37,649	0.006314%	255,524
98304	CITY OF KENSETT	4,906	0.000823%	33,294
98305	CITY OF HANLONTOWN	1,588	0.000266%	10,774
98307	CITY OF FERTILE	5,419	0.000909%	36,776
98308	CITY OF JOICE	698	0.000117%	4,739
98311	KINNEY MEMORIAL LIBRARY	903	0.000151%	6,125
98312	JOICE PUBLIC LIBRARY	1,147	0.000192%	7,785
98531	NORTHWOOD KENSETT COMM SCHOOL DISTRICT	301,388	0.050543%	2,045,515
99201	WRIGHT COUNTY	446,132	0.074817%	3,027,888

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
36,780	4,851	212	859	1,071	(7,424)	1,457
30,860,035	4,069,985	177,504	720,796	898,300	(6,228,793)	1,222,456
158,030	20,842	909	3,691	4,600	(31,897)	6,260
83,094	10,959	478	1,941	2,419	(16,772)	3,292
176,012	23,213	1,012	4,111	5,123	(35,526)	6,972
58,321	7,692	335	1,362	1,697	(11,772)	2,310
1,154,083	152,207	6,638	26,956	33,594	(232,940)	45,717
127,344	16,795	732	2,974	3,706	(25,703)	5,044
213,778	28,194	1,230	4,993	6,223	(43,149)	8,468
167,586	22,102	964	3,914	4,878	(33,826)	6,639
82,701	10,907	476	1,932	2,408	(16,692)	3,276
21,987	2,900	126	514	640	(4,438)	871
54,313	7,163	312	1,269	1,581	(10,963)	2,151
57,872	7,632	333	1,352	1,685	(11,681)	2,292
42,605	5,619	245	995	1,240	(8,599)	1,688
30,102	3,970	173	703	876	(6,076)	1,192
40,987	5,406	236	957	1,193	(8,273)	1,624
106,050,720	13,986,530	609,994	2,477,019	3,087,013	(21,405,289)	4,200,977
4,058,134	535,208	23,342	94,786	118,128	(819,094)	160,754
11,805,734	1,557,003	67,905	275,746	343,651	(2,382,871)	467,659
4,460,303	588,248	25,655	104,179	129,834	(900,268)	176,686
4,465,957	588,994	25,688	104,311	129,999	(901,409)	176,910
3,001,007	395,789	17,262	70,094	87,356	(605,724)	118,879
6,949,855	916,584	39,975	162,327	202,302	(1,402,759)	275,304
19,143,126	2,524,697	110,109	447,125	557,234	(3,863,851)	758,315
3,012,569	397,314	17,328	70,364	87,692	(608,057)	119,337
151,986	20,045	874	3,550	4,424	(30,677)	6,021
1,775	234	10	41	51	(358)	70
71,385	9,415	411	1,667	2,078	(14,408)	2,828
259,607	34,238	1,493	6,064	7,557	(52,399)	10,284
482,806	63,675	2,777	11,277	14,054	(97,450)	19,125
62,907	8,297	362	1,469	1,831	(12,697)	2,492
20,358	2,685	117	475	592	(4,109)	806
69,488	9,164	400	1,623	2,023	(14,025)	2,753
8,955	1,181	52	209	261	(1,807)	355
11,574	1,526	67	270	337	(2,336)	458
14,709	1,940	85	344	429	(2,969)	583
3,864,943	509,729	22,231	90,273	112,504	(780,100)	153,102
5,721,109	754,530	32,907	133,628	166,535	(1,154,749)	226,630

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Regular Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)
99203	WRIGHT COUNTY AGRI EXTENSION DIST	12,188	0.002044%	82,718
99206	WRIGHT CO SOIL & WATER CONSERVATION	5,091	0.000854%	34,551
99301	CITY OF CLARION	47,936	0.008039%	325,341
99302	CITY OF EAGLE GROVE	64,179	0.010763%	435,580
99304	CITY OF BELMOND	32,088	0.005381%	217,782
99305	CITY OF GOLDFIELD	11,182	0.001875%	75,895
99307	CITY OF DOWS	8,570	0.001437%	58,161
99308	BELMOND PUBLIC LIBRARY	6,299	0.001056%	42,753
99309	CITY OF ROWAN	994	0.000167%	6,744
99311	IOWA SPECIALTY HOSPITAL-CLARION	1,722,889	0.288929%	11,693,200
99312	IOWA SPECIALTY HOSPITAL-BELMOND	367,107	0.061564%	2,491,545
99314	TOWN OF GALT	488	0.000082%	3,309
99315	CITY OF WOOLSTOCK	1,424	0.000239%	9,664
99317	ROWAN PUBLIC LIBRARY	1,654	0.000277%	11,226
99501	CLARION-GOLDFIELD COMMUNITY SCHOOL DIST	480,213	0.080532%	3,259,191
99537	BELMOND-KLEMME COMMUNITY SCHOOL DISTRICT	395,239	0.066282%	2,682,475
99539	DOWS COMMUNITY SCHOOL DISTRICT	64,028	0.010738%	434,556
99540	EAGLE GROVE COMMUNITY SCHOOL DISTRICT	492,434	0.082581%	3,342,138
99601	WRIGHT COUNTY AREA LANDFILL AUTHORITY	11,881	0.001992%	80,635
Total for all entities		\$ 596,301,902	100.000000%	\$ 4,047,085,251

* - Employer specific amounts excluded from this Schedule are the changes in proportion and differences between employer contributions and the proportionate share of contributions, as well as the related amortization as defined in paragraphs 54-55 of GASB Statement No. 68, Accounting and Financial Reporting for Pensions.

DEFERRED OUTFLOWS OF RESOURCES					TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Plan Pension Expense
156,293	20,613	899	3,651	4,550	(31,546)	6,191
65,284	8,610	376	1,525	1,901	(13,177)	2,586
614,723	81,073	3,536	14,358	17,894	(124,076)	24,351
823,017	108,544	4,734	19,223	23,957	(166,118)	32,602
411,493	54,270	2,367	9,611	11,978	(83,056)	16,300
143,402	18,913	825	3,349	4,174	(28,944)	5,681
109,894	14,493	632	2,567	3,199	(22,181)	4,353
80,781	10,654	465	1,887	2,352	(16,305)	3,200
12,743	1,681	73	298	371	(2,572)	505
22,093,974	2,913,870	127,082	516,047	643,129	(4,459,450)	875,207
4,707,704	620,877	27,078	109,958	137,036	(950,203)	186,486
6,253	825	36	146	182	(1,262)	248
18,260	2,408	105	426	531	(3,686)	723
21,211	2,797	122	495	617	(4,281)	840
6,158,150	812,169	35,421	143,835	179,256	(1,242,962)	243,942
5,068,461	668,455	29,153	118,384	147,537	(1,023,019)	200,776
821,081	108,289	4,723	19,178	23,901	(165,727)	32,525
6,314,875	832,839	36,323	147,496	183,819	(1,274,595)	250,151
152,358	20,094	876	3,559	4,435	(30,752)	6,035
7,646,853,934	1,008,507,575	43,983,968	178,607,013	222,590,981	(1,543,441,807)	302,914,115

Iowa Public Employees' Retirement System

**Iowa Public Employees' Retirement System
Sheriffs and Deputies Membership Group**

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Sheriffs and Deputies Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)/ (Asset)
01201	ADAIR COUNTY	\$ 28,415	0.298361%	\$ (9,324)
02201	ADAMS COUNTY	28,281	0.296956%	(9,280)
03201	ALLAMAKEE COUNTY	22,133	0.232404%	(7,263)
03205	ALLAMAKEE SHERIFF'S DEPARTMENT	20,579	0.216079%	(6,753)
04208	APPANOOSE COUNTY SHERIFF'S DEPT	38,331	0.402484%	(12,578)
05201	AUDUBON COUNTY	28,166	0.295748%	(9,243)
06201	BENTON COUNTY	69,912	0.734090%	(22,942)
07201	BLACK HAWK COUNTY	558,497	5.864325%	(183,270)
08201	BOONE COUNTY	65,008	0.682594%	(21,332)
09201	BREMER COUNTY	72,702	0.763387%	(23,857)
10201	BUCHANAN COUNTY	68,464	0.718888%	(22,466)
11201	BUENA VISTA COUNTY	79,471	0.834460%	(26,078)
12201	BUTLER COUNTY	65,637	0.689205%	(21,539)
13201	CALHOUN COUNTY	34,879	0.366234%	(11,445)
14201	CARROLL COUNTY	49,390	0.518605%	(16,207)
15201	CASS COUNTY	45,397	0.476681%	(14,897)
16201	CEDAR COUNTY	69,103	0.725592%	(22,676)
17201	CERRO GORDO COUNTY	116,297	1.221140%	(38,163)
18201	CHEROKEE COUNTY	33,324	0.349908%	(10,935)
19201	CHICKASAW COUNTY	42,079	0.441833%	(13,808)
20201	CLARKE COUNTY	31,482	0.330567%	(10,331)
21201	CLAY COUNTY	65,378	0.686477%	(21,454)
22201	CLAYTON COUNTY	72,841	0.764842%	(23,903)
23201	CLINTON COUNTY	152,719	1.603573%	(50,114)
24201	CRAWFORD COUNTY	51,875	0.544697%	(17,023)
25201	DALLAS COUNTY	134,387	1.411088%	(44,099)
26201	DAVIS COUNTY	27,386	0.287560%	(8,987)
27201	DECATUR COUNTY	25,692	0.269773%	(8,431)
28206	DELAWARE SHERIFF'S DEPARTMENT	75,299	0.790652%	(24,709)
29201	DES MOINES COUNTY	114,909	1.206568%	(37,707)
30201	DICKINSON COUNTY	57,605	0.604868%	(18,903)
31201	DUBUQUE COUNTY	466,157	4.894740%	(152,969)
32201	EMMET COUNTY	40,601	0.426317%	(13,323)
33201	FAYETTE COUNTY	60,151	0.631595%	(19,738)
34201	FLOYD COUNTY	57,317	0.601841%	(18,809)
35201	FRANKLIN COUNTY	42,165	0.442738%	(13,836)
36201	FREMONT COUNTY	36,727	0.385635%	(12,052)
37201	GREENE COUNTY	36,094	0.378995%	(11,844)
38201	GRUNDY COUNTY	68,268	0.716825%	(22,402)
39201	GUTHRIE COUNTY	29,122	0.305784%	(9,556)
40201	HAMILTON COUNTY	58,276	0.611908%	(19,123)
41201	HANCOCK COUNTY	43,312	0.454787%	(14,213)
42201	HARDIN COUNTY	57,053	0.599067%	(18,722)

DEFERRED INFLOWS OF RESOURCES							
(Excluding Employer Specific Amounts) *							
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Total Deferred Outflows of Resources (Excluding Employer Specific Amounts) *	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	Total Proportionate Share of Plan Pension Expense
201,180	(186,104)	-	(11,026)	(97,111)	(13,508)	(121,646)	(3,857)
200,233	(185,228)	-	(10,974)	(96,654)	(13,445)	(121,073)	(3,839)
156,706	(144,963)	-	(8,589)	(75,643)	(10,522)	(94,754)	(3,005)
145,699	(134,781)	-	(7,985)	(70,330)	(9,783)	(88,098)	(2,794)
271,389	(251,051)	-	(14,874)	(131,001)	(18,222)	(164,098)	(5,204)
199,418	(184,474)	-	(10,930)	(96,261)	(13,390)	(120,580)	(3,824)
494,986	(457,892)	-	(27,129)	(238,934)	(33,236)	(299,298)	(9,491)
3,954,226	(3,657,899)	-	(216,720)	(1,908,735)	(265,504)	(2,390,959)	(75,820)
460,263	(425,771)	-	(25,226)	(222,172)	(30,904)	(278,302)	(8,825)
514,740	(476,166)	-	(28,211)	(248,469)	(34,562)	(311,242)	(9,870)
484,735	(448,409)	-	(26,567)	(233,985)	(32,547)	(293,100)	(9,294)
562,664	(520,498)	-	(30,838)	(271,602)	(37,780)	(340,220)	(10,789)
464,721	(429,895)	-	(25,470)	(224,324)	(31,203)	(280,998)	(8,911)
246,946	(228,440)	-	(13,534)	(119,203)	(16,581)	(149,318)	(4,735)
349,687	(323,482)	-	(19,165)	(168,797)	(23,480)	(211,442)	(6,705)
321,419	(297,332)	-	(17,616)	(155,151)	(21,581)	(194,349)	(6,163)
489,256	(452,591)	-	(26,815)	(236,167)	(32,851)	(295,833)	(9,381)
823,396	(761,692)	-	(45,128)	(397,460)	(55,286)	(497,874)	(15,788)
235,938	(218,257)	-	(12,931)	(113,889)	(15,842)	(142,662)	(4,524)
297,921	(275,595)	-	(16,328)	(143,809)	(20,004)	(180,141)	(5,712)
222,896	(206,193)	-	(12,216)	(107,594)	(14,966)	(134,776)	(4,274)
462,881	(428,193)	-	(25,369)	(223,436)	(31,080)	(279,885)	(8,875)
515,722	(477,074)	-	(28,265)	(248,943)	(34,628)	(311,836)	(9,889)
1,081,265	(1,000,236)	-	(59,261)	(521,935)	(72,601)	(653,797)	(20,733)
367,281	(339,757)	-	(20,130)	(177,289)	(24,661)	(222,080)	(7,042)
951,475	(880,172)	-	(52,148)	(459,284)	(63,886)	(575,318)	(18,244)
193,898	(179,367)	-	(10,627)	(93,596)	(13,019)	(117,242)	(3,718)
181,904	(168,272)	-	(9,970)	(87,806)	(12,214)	(109,990)	(3,488)
533,125	(493,173)	-	(29,219)	(257,343)	(35,796)	(322,359)	(10,222)
813,570	(752,602)	-	(44,590)	(392,717)	(54,627)	(491,933)	(15,600)
407,854	(377,289)	-	(22,353)	(196,874)	(27,385)	(246,612)	(7,820)
3,300,449	(3,053,116)	-	(180,889)	(1,593,152)	(221,607)	(1,995,647)	(63,284)
287,459	(265,917)	-	(15,755)	(138,759)	(19,301)	(173,815)	(5,512)
425,875	(393,960)	-	(23,341)	(205,573)	(28,595)	(257,509)	(8,166)
405,813	(375,401)	-	(22,241)	(195,889)	(27,248)	(245,378)	(7,781)
298,531	(276,160)	-	(16,362)	(144,103)	(20,045)	(180,510)	(5,724)
260,028	(240,542)	-	(14,251)	(125,518)	(17,459)	(157,228)	(4,986)
255,550	(236,400)	-	(14,006)	(123,356)	(17,159)	(154,521)	(4,900)
483,344	(447,123)	-	(26,491)	(233,314)	(32,454)	(292,259)	(9,268)
206,186	(190,734)	-	(11,300)	(99,527)	(13,844)	(124,672)	(3,953)
412,600	(381,680)	-	(22,613)	(199,165)	(27,704)	(249,483)	(7,911)
306,656	(283,676)	-	(16,807)	(148,025)	(20,590)	(185,423)	(5,880)
403,942	(373,671)	-	(22,139)	(194,986)	(27,122)	(244,247)	(7,745)

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Sheriffs and Deputies Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)/ (Asset)
43201	HARRISON COUNTY	54,935	0.576826%	(18,027)
44201	HENRY COUNTY	59,161	0.621204%	(19,414)
45206	HOWARD SHERIFF'S DEPARTMENT	38,269	0.401829%	(12,558)
46201	HUMBOLDT COUNTY	45,745	0.480328%	(15,011)
47201	IDA COUNTY	35,887	0.376823%	(11,776)
48201	IOWA COUNTY	67,259	0.706234%	(22,071)
49201	JACKSON COUNTY	58,369	0.612885%	(19,154)
50201	JASPER COUNTY	87,311	0.916778%	(28,651)
51201	JEFFERSON COUNTY	48,419	0.508410%	(15,889)
52201	JOHNSON COUNTY	470,094	4.936080%	(154,260)
53201	JONES COUNTY	57,737	0.606244%	(18,946)
54201	KEOKUK COUNTY	29,134	0.305908%	(9,560)
55201	KOSSUTH COUNTY	49,982	0.524822%	(16,402)
56201	LEE COUNTY	78,038	0.819410%	(25,608)
57210	LINN SHERIFF'S DEPARTMENT	883,679	9.278799%	(289,977)
58201	LOUISA COUNTY	53,916	0.566132%	(17,693)
59201	LUCAS COUNTY	21,278	0.223425%	(6,982)
60201	LYON COUNTY	67,932	0.713304%	(22,292)
61201	MADISON COUNTY	34,837	0.365795%	(11,432)
62201	MAHASKA COUNTY	51,885	0.544806%	(17,026)
63201	MARION COUNTY	76,343	0.801616%	(25,052)
64201	MARSHALL COUNTY	115,553	1.213330%	(37,919)
65201	MILLS COUNTY	55,141	0.578992%	(18,094)
66207	MITCHELL SHERIFF'S DEPARTMENT	37,882	0.397773%	(12,431)
67201	MONONA COUNTY	37,518	0.393951%	(12,312)
68201	MONROE COUNTY	24,901	0.261466%	(8,171)
69201	MONTGOMERY COUNTY	41,849	0.439417%	(13,732)
70201	MUSCATINE COUNTY	134,721	1.414594%	(44,208)
71201	O'BRIEN COUNTY	56,150	0.589584%	(18,425)
72201	OSCEOLA COUNTY	46,793	0.491338%	(15,355)
73201	PAGE COUNTY	43,365	0.455340%	(14,230)
74201	PALO ALTO COUNTY	40,621	0.426530%	(13,330)
75206	PLYMOUTH SHERIFF'S DEPARTMENT	69,023	0.724750%	(22,650)
76201	POCAHONTAS COUNTY	42,838	0.449812%	(14,057)
77209	POLK COUNTY ADMINISTRATION OFFICE BLDG	970,602	10.191500%	(318,500)
78201	POTTAWATTAMIE COUNTY	327,734	3.441267%	(107,545)
79201	POWESHIEK COUNTY	62,015	0.651164%	(20,350)
80201	RINGGOLD COUNTY	29,261	0.307248%	(9,602)
81201	SAC COUNTY	43,993	0.461939%	(14,436)
82201	SCOTT COUNTY	303,135	3.182972%	(99,473)
83201	SHELBY COUNTY	45,321	0.475880%	(14,872)
84201	SIOUX COUNTY	88,492	0.929185%	(29,039)
85201	STORY COUNTY	216,661	2.274984%	(71,097)

DEFERRED INFLOWS OF RESOURCES							
(Excluding Employer Specific Amounts) *							
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Total Deferred Outflows of Resources (Excluding Employer Specific Amounts) *	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	Total Proportionate Share of Plan Pension Expense
388,945	(359,798)	-	(21,317)	(187,747)	(26,115)	(235,179)	(7,458)
418,868	(387,479)	-	(22,957)	(202,191)	(28,125)	(253,273)	(8,032)
270,947	(250,643)	-	(14,850)	(130,788)	(18,193)	(163,831)	(5,195)
323,878	(299,607)	-	(17,751)	(156,338)	(21,747)	(195,836)	(6,210)
254,086	(235,045)	-	(13,926)	(122,649)	(17,060)	(153,635)	(4,872)
476,203	(440,517)	-	(26,099)	(229,867)	(31,974)	(287,941)	(9,131)
413,259	(382,290)	-	(22,650)	(199,483)	(27,748)	(249,881)	(7,924)
618,170	(571,845)	-	(33,880)	(298,395)	(41,507)	(373,782)	(11,853)
342,813	(317,123)	-	(18,789)	(165,478)	(23,018)	(207,285)	(6,573)
3,328,324	(3,078,902)	-	(182,416)	(1,606,607)	(223,478)	(2,012,502)	(63,818)
408,781	(378,147)	-	(22,404)	(197,322)	(27,447)	(247,173)	(7,838)
206,269	(190,812)	-	(11,305)	(99,568)	(13,850)	(124,723)	(3,955)
353,880	(327,360)	-	(19,395)	(170,820)	(23,761)	(213,977)	(6,785)
552,516	(511,111)	-	(30,282)	(266,704)	(37,098)	(334,084)	(10,594)
6,256,555	(5,787,693)	-	(342,905)	(3,020,086)	(420,093)	(3,783,084)	(119,965)
381,734	(353,127)	-	(20,922)	(184,266)	(25,631)	(230,819)	(7,319)
150,652	(139,362)	-	(8,257)	(72,721)	(10,115)	(91,093)	(2,889)
480,970	(444,927)	-	(26,361)	(232,168)	(32,294)	(290,823)	(9,222)
246,650	(228,166)	-	(13,518)	(119,060)	(16,561)	(149,139)	(4,729)
367,354	(339,825)	-	(20,134)	(177,325)	(24,666)	(222,124)	(7,044)
540,518	(500,012)	-	(29,624)	(260,912)	(36,293)	(326,829)	(10,364)
818,130	(756,820)	-	(44,839)	(394,918)	(54,933)	(494,690)	(15,687)
390,405	(361,149)	-	(21,397)	(188,452)	(26,214)	(236,062)	(7,486)
268,212	(248,112)	-	(14,700)	(129,468)	(18,009)	(162,177)	(5,143)
265,635	(245,729)	-	(14,559)	(128,224)	(17,836)	(160,619)	(5,093)
176,302	(163,090)	-	(9,663)	(85,103)	(11,838)	(106,603)	(3,380)
296,292	(274,088)	-	(16,239)	(143,023)	(19,894)	(179,156)	(5,681)
953,840	(882,360)	-	(52,277)	(460,426)	(64,045)	(576,748)	(18,289)
397,548	(367,756)	-	(21,788)	(191,899)	(26,693)	(240,381)	(7,623)
331,302	(306,474)	-	(18,158)	(159,922)	(22,245)	(200,325)	(6,352)
307,029	(284,020)	-	(16,827)	(148,205)	(20,615)	(185,648)	(5,887)
287,603	(266,050)	-	(15,763)	(138,828)	(19,311)	(173,902)	(5,515)
488,688	(452,066)	-	(26,784)	(235,893)	(32,813)	(295,490)	(9,370)
303,301	(280,572)	-	(16,623)	(146,406)	(20,365)	(183,394)	(5,816)
6,871,975	(6,356,993)	-	(376,634)	(3,317,154)	(461,415)	(4,155,203)	(131,765)
2,320,394	(2,146,506)	-	(127,174)	(1,120,072)	(155,802)	(1,403,048)	(44,492)
439,070	(406,167)	-	(24,064)	(211,942)	(29,481)	(265,488)	(8,419)
207,172	(191,647)	-	(11,355)	(100,004)	(13,910)	(125,269)	(3,972)
311,479	(288,137)	-	(17,071)	(150,353)	(20,914)	(188,339)	(5,972)
2,146,230	(1,985,393)	-	(117,629)	(1,036,002)	(144,107)	(1,297,738)	(41,152)
320,878	(296,832)	-	(17,586)	(154,890)	(21,545)	(194,022)	(6,153)
626,535	(579,583)	-	(34,339)	(302,433)	(42,068)	(378,840)	(12,013)
1,533,987	(1,419,031)	-	(84,074)	(740,467)	(102,999)	(927,539)	(29,413)

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Sheriffs and Deputies Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)/ (Asset)
86201	TAMA COUNTY	61,887	0.649820%	(20,308)
87201	TAYLOR COUNTY	27,124	0.284808%	(8,901)
88201	UNION COUNTY	31,321	0.328874%	(10,278)
89201	VAN BUREN COUNTY	27,638	0.290206%	(9,069)
90201	WAPELLO COUNTY	56,738	0.595759%	(18,618)
91201	WARREN COUNTY	135,912	1.427104%	(44,599)
92201	WASHINGTON COUNTY	97,645	1.025287%	(32,042)
93201	WAYNE COUNTY	25,968	0.272668%	(8,521)
94201	WEBSTER COUNTY	96,174	1.009847%	(31,559)
95201	WINNEBAGO COUNTY	30,424	0.319453%	(9,983)
96201	WINNESHIEK COUNTY	61,173	0.642329%	(20,074)
97201	WOODBURY COUNTY	222,143	2.332547%	(72,896)
98201	WORTH COUNTY	61,521	0.645977%	(20,188)
99201	WRIGHT COUNTY	43,311	0.454776%	(14,212)
Total for all entities		\$ 9,523,640	100.000000%	\$ (3,125,161)

* - Employer specific amounts excluded from this Schedule are the changes in proportion and differences between employer contributions and the proportionate share of contributions, as well as the related amortization as defined in paragraphs 54-55 of GASB Statement No. 68, Accounting and Financial Reporting for Pensions.

DEFERRED INFLOWS OF RESOURCES								
(Excluding Employer Specific Amounts) *								
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Total Deferred Outflows of Resources (Excluding Employer Specific Amounts) *	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	Total Proportionate Share of Plan Pension Expense	
438,164	(405,328)	-	(24,015)	(211,505)	(29,420)	(264,940)	(8,401)	
192,041	(177,650)	-	(10,525)	(92,700)	(12,895)	(116,120)	(3,682)	
221,755	(205,137)	-	(12,154)	(107,043)	(14,890)	(134,086)	(4,252)	
195,681	(181,017)	-	(10,725)	(94,457)	(13,139)	(118,321)	(3,752)	
401,712	(371,608)	-	(22,017)	(193,909)	(26,973)	(242,899)	(7,703)	
962,275	(890,163)	-	(52,740)	(464,497)	(64,611)	(581,848)	(18,451)	
691,335	(639,527)	-	(37,890)	(333,713)	(46,419)	(418,022)	(13,256)	
183,856	(170,078)	-	(10,077)	(88,749)	(12,345)	(111,170)	(3,525)	
680,924	(629,896)	-	(37,320)	(328,687)	(45,720)	(411,727)	(13,056)	
215,402	(199,260)	-	(11,806)	(103,976)	(14,463)	(130,245)	(4,130)	
433,113	(400,656)	-	(23,738)	(209,067)	(29,081)	(261,886)	(8,305)	
1,572,801	(1,454,937)	-	(86,201)	(759,203)	(105,605)	(951,009)	(30,157)	
435,572	(402,931)	-	(23,873)	(210,254)	(29,246)	(263,373)	(8,352)	
306,649	(283,669)	-	(16,807)	(148,022)	(20,590)	(185,418)	(5,880)	
67,428,486	(62,375,451)	-	(3,695,570)	(32,548,245)	(4,527,447)	(40,771,262)	(1,292,895)	

Iowa Public Employees' Retirement System

**Iowa Public Employees' Retirement System
Protection Occupation Membership Group**

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Protection Occupation Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)/ (Asset)
00221	MAR-MAC UNIFIED POLICE DISTRICT	\$ 12,510	0.038588%	\$ (30,120)
00313	POLK COUNTY RANGERS	1,453,933	4.484935%	(3,500,666)
00331	BATTLE CREEK COMMUNITY AMBULANCE	2,108	0.006503%	(5,076)
00348	STATE - PUB DEF - PROTECTION OCCUPATIONS	154,574	0.476812%	(372,170)
01201	ADAIR COUNTY	40,415	0.124669%	(97,309)
01204	ADAIR COUNTY HEALTH SYSTEM	25,098	0.077418%	(60,428)
01301	CITY OF FONTANELLE	2,011	0.006202%	(4,841)
01302	CITY OF GREENFIELD	12,710	0.039207%	(30,602)
01306	CITY OF ADAIR	4,745	0.014636%	(11,424)
02201	ADAMS COUNTY	25,004	0.077130%	(60,203)
03201	ALLAMAKEE COUNTY	28,854	0.089006%	(69,473)
03303	CITY OF NEW ALBIN	4,357	0.013439%	(10,490)
03304	CITY OF LANSING	9,032	0.027860%	(21,746)
03306	CITY OF POSTVILLE	20,820	0.064222%	(50,128)
03312	VETERAN'S MEMORIAL HOSPITAL	8,540	0.026343%	(20,562)
03313	WAUKON POLICE DEPARTMENT	26,174	0.080740%	(63,021)
04201	APPANOOSE COUNTY	28,052	0.086531%	(67,541)
04301	CITY OF CENTERVILLE	1,405	0.004333%	(3,382)
04304	CITY OF MOULTON	35	0.000108%	(84)
05201	AUDUBON COUNTY	16,475	0.050820%	(39,667)
05301	CITY OF EXIRA	81	0.000249%	(194)
05308	AUDUBON POLICE DEPT	17,144	0.052885%	(41,279)
06201	BENTON COUNTY	66,618	0.205497%	(160,398)
06301	CITY OF VINTON	44,843	0.138326%	(107,969)
06302	CITY OF BELLE PLAINE	19,147	0.059064%	(46,101)
06314	CITY OF SHELLSBURG	5,206	0.016060%	(12,535)
06315	CITY OF URBANA	3,822	0.011791%	(9,203)
07201	BLACK HAWK COUNTY	23,726	0.073189%	(57,127)
07302	CITY OF CEDAR FALLS	2,974	0.009174%	(7,161)
07304	CITY OF GILBERTVILLE	3,704	0.011424%	(8,917)
07306	CITY OF DUNKERTON	7,145	0.022040%	(17,203)
07311	CITY OF LA PORTE CITY	18,165	0.056035%	(43,737)
07319	CITY OF EVANSDALE	8,031	0.024773%	(19,336)
07334	HUDSON POLICE DEPARTMENT	20,337	0.062733%	(48,965)
08201	BOONE COUNTY	47,783	0.147397%	(115,049)
08204	BOONE COUNTY HOSPITAL	56,807	0.175231%	(136,775)
08301	CITY OF BOONE	13,881	0.042817%	(33,421)
08302	CITY OF OGDEN	14,999	0.046266%	(36,112)
08303	CITY OF MADRID	17,810	0.054937%	(42,881)
09201	BREMER COUNTY	46,988	0.144943%	(113,134)

DEFERRED INFLOWS OF RESOURCES							
(Excluding Employer Specific Amounts) *							
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Total Deferred Outflows of Resources (Excluding Employer Specific Amounts) *	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments				
			Differences Between Expected and Actual Experience		Changes of Assumptions	Total Deferred Inflows of Resources	Total Proportionate Share of Plan Pension Expense
31,754	(82,256)	-	(2,713)	(29,604)	(65)	(32,382)	2,758
3,690,580	(9,560,284)	-	(315,340)	(3,440,779)	(7,529)	(3,763,648)	320,563
5,351	(13,862)	-	(457)	(4,989)	(11)	(5,457)	465
392,360	(1,016,393)	-	(33,525)	(365,803)	(800)	(400,128)	34,081
102,588	(265,749)	-	(8,766)	(95,644)	(209)	(104,619)	8,911
63,706	(165,028)	-	(5,443)	(59,394)	(130)	(64,967)	5,534
5,103	(13,220)	-	(436)	(4,758)	(10)	(5,204)	443
32,263	(83,575)	-	(2,757)	(30,079)	(66)	(32,902)	2,802
12,043	(31,198)	-	(1,029)	(11,228)	(25)	(12,282)	1,046
63,469	(164,414)	-	(5,423)	(59,173)	(129)	(64,725)	5,513
73,241	(189,729)	-	(6,258)	(68,284)	(149)	(74,691)	6,362
11,059	(28,648)	-	(945)	(10,310)	(23)	(11,278)	961
22,926	(59,388)	-	(1,959)	(21,374)	(47)	(23,380)	1,991
52,847	(136,899)	-	(4,516)	(49,270)	(108)	(53,894)	4,590
21,678	(56,155)	-	(1,852)	(20,210)	(44)	(22,106)	1,883
66,440	(172,109)	-	(5,677)	(61,943)	(136)	(67,756)	5,771
71,205	(184,453)	-	(6,084)	(66,385)	(145)	(72,614)	6,185
3,566	(9,237)	-	(305)	(3,325)	(7)	(3,637)	310
89	(231)	-	(8)	(83)	-	(91)	8
41,819	(108,331)	-	(3,573)	(38,989)	(85)	(42,647)	3,632
205	(530)	-	(17)	(191)	-	(208)	18
43,518	(112,732)	-	(3,718)	(40,572)	(89)	(44,379)	3,780
169,100	(438,046)	-	(14,449)	(157,654)	(345)	(172,448)	14,688
113,826	(294,863)	-	(9,726)	(106,122)	(232)	(116,080)	9,887
48,602	(125,903)	-	(4,153)	(45,313)	(99)	(49,565)	4,222
13,215	(34,234)	-	(1,129)	(12,321)	(27)	(13,477)	1,148
9,702	(25,134)	-	(829)	(9,046)	(20)	(9,895)	843
60,226	(156,012)	-	(5,146)	(56,149)	(123)	(61,418)	5,231
7,549	(19,556)	-	(645)	(7,038)	(15)	(7,698)	656
9,401	(24,352)	-	(803)	(8,764)	(19)	(9,586)	817
18,136	(46,981)	-	(1,550)	(16,909)	(37)	(18,496)	1,575
46,110	(119,446)	-	(3,940)	(42,989)	(94)	(47,023)	4,005
20,385	(52,807)	-	(1,742)	(19,005)	(42)	(20,789)	1,771
51,622	(133,724)	-	(4,411)	(48,128)	(105)	(52,644)	4,484
121,290	(314,198)	-	(10,364)	(113,081)	(247)	(123,692)	10,535
144,195	(373,530)	-	(12,321)	(134,435)	(294)	(147,050)	12,525
35,234	(91,271)	-	(3,011)	(32,849)	(72)	(35,932)	3,060
38,071	(98,622)	-	(3,253)	(35,495)	(78)	(38,826)	3,307
45,207	(117,106)	-	(3,863)	(42,147)	(92)	(46,102)	3,927
119,271	(308,968)	-	(10,191)	(111,198)	(243)	(121,632)	10,360

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Protection Occupation Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)/ (Asset)
09302	CITY OF SUMNER	9,595	0.029598%	(23,102)
09304	CITY OF TRIPOLI	5,266	0.016244%	(12,679)
09305	CITY OF JANESVILLE	8,245	0.025434%	(19,852)
09318	WAVERLY HEALTH CENTER	73,432	0.226515%	(176,804)
09319	DENVER POLICE DEPARTMENT	16,110	0.049694%	(38,788)
09322	READLYN POLICE DEPT	5,018	0.015478%	(12,081)
09324	SUMNER POLICE DEPARTMENT	2,499	0.007709%	(6,017)
10201	BUCHANAN COUNTY	51,684	0.159431%	(124,442)
10205	BUCHANAN COUNTY HEALTH CENTER	4,657	0.014364%	(11,212)
10301	CITY OF FAIRBANK	4,790	0.014775%	(11,533)
10302	CITY OF INDEPENDENCE	74,010	0.228297%	(178,195)
10303	CITY OF JESUP	15,717	0.048481%	(37,841)
10306	CITY OF LAMONT	158	0.000486%	(380)
10312	CITY OF STANLEY	63	0.000194%	(151)
11201	BUENA VISTA COUNTY	39,928	0.123167%	(96,137)
11204	BUENA VISTA REGIONAL MEDICAL CENTER	94,614	0.291855%	(227,804)
11301	CITY OF SIOUX RAPIDS	3,815	0.011767%	(9,184)
11302	CITY OF NEWELL	5,013	0.015464%	(12,070)
11303	CITY OF MARATHON	23	0.000069%	(54)
11307	CITY OF STORM LAKE	7,093	0.021880%	(17,078)
12201	BUTLER COUNTY	34,569	0.106635%	(83,233)
12302	CITY OF PARKERSBURG	10,204	0.031476%	(24,568)
12303	CITY OF SHELL ROCK	5,052	0.015584%	(12,164)
12305	CITY OF CLARKSVILLE	8,211	0.025329%	(19,770)
12310	CITY OF APLINGTON	6,676	0.020594%	(16,075)
12321	CITY OF BRISTOW	106	0.000328%	(256)
13201	CALHOUN COUNTY	29,198	0.090067%	(70,301)
13301	CITY OF ROCKWELL CITY	18,324	0.056525%	(44,120)
13303	CITY OF LAKE CITY	15,941	0.049173%	(38,381)
13307	CITY OF POMEROY	3,318	0.010234%	(7,988)
13309	CITY OF FARNHAMVILLE	2,717	0.008381%	(6,542)
13323	MANSON POLICE DEPT	15,482	0.047756%	(37,276)
14201	CARROLL COUNTY	95,351	0.294127%	(229,578)
14308	CITY OF MANNING	15,805	0.048752%	(38,053)
14309	CITY OF COON RAPIDS	10,669	0.032910%	(25,688)
15201	CASS COUNTY	17,228	0.053144%	(41,481)
15302	CITY OF ATLANTIC	76,312	0.235400%	(183,739)
15305	CITY OF ANITA	1,179	0.003637%	(2,839)
16201	CEDAR COUNTY	71,491	0.220527%	(172,130)
16303	CITY OF TIPTON	42,925	0.132409%	(103,351)

DEFERRED INFLOWS OF RESOURCES							
(Excluding Employer Specific Amounts) *							
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Total Deferred Outflows of Resources (Excluding Employer Specific Amounts) *	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments				
			Differences Between Expected and Actual Experience		Changes of Assumptions	Total Deferred Inflows of Resources	Total Proportionate Share of Plan Pension Expense
24,356	(63,092)	-	(2,081)	(22,707)	(50)	(24,838)	2,116
13,367	(34,626)	-	(1,142)	(12,462)	(27)	(13,631)	1,161
20,929	(54,216)	-	(1,788)	(19,512)	(43)	(21,343)	1,818
186,395	(482,849)	-	(15,927)	(173,779)	(380)	(190,086)	16,190
40,892	(105,930)	-	(3,494)	(38,125)	(83)	(41,702)	3,552
12,737	(32,994)	-	(1,088)	(11,875)	(26)	(12,989)	1,106
6,344	(16,433)	-	(542)	(5,914)	(13)	(6,469)	551
131,193	(339,849)	-	(11,210)	(122,313)	(268)	(133,791)	11,395
11,820	(30,620)	-	(1,010)	(11,020)	(24)	(12,054)	1,027
12,158	(31,495)	-	(1,039)	(11,335)	(25)	(12,399)	1,056
187,862	(486,649)	-	(16,052)	(175,147)	(383)	(191,582)	16,318
39,894	(103,344)	-	(3,409)	(37,194)	(81)	(40,684)	3,465
400	(1,037)	-	(34)	(373)	(1)	(408)	35
160	(413)	-	(14)	(149)	-	(163)	14
101,352	(262,548)	-	(8,660)	(94,492)	(207)	(103,359)	8,803
240,162	(622,131)	-	(20,521)	(223,907)	(490)	(244,918)	20,861
9,683	(25,083)	-	(827)	(9,027)	(20)	(9,874)	841
12,725	(32,963)	-	(1,087)	(11,863)	(26)	(12,976)	1,105
57	(148)	-	(5)	(53)	-	(58)	5
18,005	(46,640)	-	(1,538)	(16,786)	(37)	(18,361)	1,564
87,748	(227,308)	-	(7,498)	(81,809)	(179)	(89,486)	7,622
25,901	(67,095)	-	(2,213)	(24,148)	(53)	(26,414)	2,250
12,824	(33,219)	-	(1,096)	(11,956)	(26)	(13,078)	1,114
20,842	(53,992)	-	(1,781)	(19,432)	(43)	(21,256)	1,810
16,947	(43,900)	-	(1,448)	(15,800)	(35)	(17,283)	1,472
270	(700)	-	(23)	(252)	(1)	(276)	23
74,115	(191,991)	-	(6,333)	(69,098)	(151)	(75,582)	6,438
46,514	(120,491)	-	(3,974)	(43,365)	(95)	(47,434)	4,040
40,464	(104,819)	-	(3,457)	(37,725)	(83)	(41,265)	3,515
8,421	(21,815)	-	(720)	(7,851)	(17)	(8,588)	731
6,896	(17,865)	-	(589)	(6,430)	(14)	(7,033)	599
39,298	(101,800)	-	(3,358)	(36,638)	(80)	(40,076)	3,413
242,032	(626,975)	-	(20,680)	(225,650)	(494)	(246,824)	21,023
40,117	(103,922)	-	(3,428)	(37,402)	(82)	(40,912)	3,485
27,081	(70,153)	-	(2,314)	(25,248)	(55)	(27,617)	2,352
43,731	(113,284)	-	(3,737)	(40,771)	(89)	(44,597)	3,798
193,706	(501,789)	-	(16,551)	(180,595)	(395)	(197,541)	16,825
2,993	(7,753)	-	(256)	(2,790)	(6)	(3,052)	260
181,468	(470,086)	-	(15,506)	(169,185)	(370)	(185,061)	15,762
108,957	(282,250)	-	(9,310)	(101,583)	(222)	(111,115)	9,464

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Protection Occupation Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)/ (Asset)
16304	CITY OF WEST BRANCH	15,524	0.047885%	(37,376)
16305	CITY OF DURANT	16,073	0.049579%	(38,699)
16306	CITY OF MECHANICSVILLE	2,111	0.006511%	(5,082)
16307	CITY OF CLARENCE	6,802	0.020981%	(16,376)
16318	CITY OF CLARENCE-POLICE DEPT.	1,991	0.006141%	(4,793)
17201	CERRO GORDO COUNTY	131,711	0.406289%	(317,124)
17303	CITY OF CLEAR LAKE	122,769	0.378703%	(295,593)
17305	CITY OF THORNTON	4	0.000013%	(10)
17308	CITY OF ROCKWELL	4,114	0.012689%	(9,904)
18201	CHEROKEE COUNTY	20,332	0.062719%	(48,955)
18302	CITY OF CHEROKEE	44,930	0.138594%	(108,178)
18306	CITY OF MARCUS	3,059	0.009436%	(7,365)
18309	CITY OF AURELIA	3,706	0.011430%	(8,922)
19201	CHICKASAW COUNTY	21,073	0.065003%	(50,737)
19303	CITY OF NASHUA	17,452	0.053833%	(42,019)
19304	CITY OF NEW HAMPTON	28,744	0.088665%	(69,207)
20201	CLARKE COUNTY	37,901	0.116912%	(91,255)
20204	CLARKE COUNTY HOSPITAL	33,002	0.101801%	(79,460)
20301	CITY OF OSCEOLA	54,366	0.167701%	(130,897)
21201	CLAY COUNTY	64,139	0.197850%	(154,429)
21301	CITY OF EVERLY	169	0.000520%	(406)
21302	SPENCER HOSPITAL	54,017	0.166626%	(130,058)
21303	CITY OF SPENCER	2,888	0.008907%	(6,953)
22201	CLAYTON COUNTY	68,609	0.211637%	(165,191)
22302	CITY OF GUTTENBERG	17,685	0.054552%	(42,580)
22303	CITY OF STRAWBERRY POINT	2,859	0.008819%	(6,884)
22306	CITY OF ELKADER	8,856	0.027319%	(21,323)
22308	CITY OF MONONA	5,954	0.018367%	(14,336)
22311	CITY OF GARNAVILLO	2,046	0.006313%	(4,927)
22324	GUTTENBERG MUNIC HOSP	14,247	0.043948%	(34,303)
22331	STRAWBERRY POINT POLICE DEPT	5,648	0.017424%	(13,600)
23201	CLINTON COUNTY	68,166	0.210272%	(164,126)
23303	CITY OF DEWITT	245	0.000754%	(589)
24201	CRAWFORD COUNTY	32,230	0.099421%	(77,602)
24204	CRAWFORD COUNTY MEMORIAL HOSPITAL	61,808	0.190659%	(148,817)
24303	CITY OF MANILLA	2,916	0.008996%	(7,022)
24305	CITY OF CHARTER OAK	558	0.001722%	(1,344)
24320	DENISON POLICE DEPARTMENT	65,100	0.200812%	(156,742)
25201	DALLAS COUNTY	148,943	0.459443%	(358,613)
25301	CITY OF WOODWARD	5,420	0.016720%	(13,051)

DEFERRED INFLOWS OF RESOURCES							
(Excluding Employer Specific Amounts) *							
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Total Deferred Outflows of Resources (Excluding Employer Specific Amounts) *	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments				
			Differences Between Expected and Actual Experience		Changes of Assumptions	Total Deferred Inflows of Resources	Total Proportionate Share of Plan Pension Expense
39,404	(102,075)	-	(3,367)	(36,737)	(80)	(40,184)	3,423
40,798	(105,686)	-	(3,486)	(38,037)	(83)	(41,606)	3,544
5,358	(13,879)	-	(458)	(4,995)	(11)	(5,464)	465
17,265	(44,724)	-	(1,475)	(16,096)	(35)	(17,606)	1,500
5,053	(13,090)	-	(432)	(4,711)	(10)	(5,153)	439
334,328	(866,063)	-	(28,567)	(311,699)	(682)	(340,948)	29,040
311,629	(807,261)	-	(26,627)	(290,536)	(636)	(317,799)	27,068
10	(27)	-	(1)	(10)	-	(11)	1
10,441	(27,048)	-	(892)	(9,735)	(21)	(10,648)	907
51,611	(133,695)	-	(4,410)	(48,117)	(105)	(52,632)	4,483
114,046	(295,433)	-	(9,745)	(106,327)	(233)	(116,305)	9,906
7,765	(20,115)	-	(663)	(7,239)	(16)	(7,918)	674
9,406	(24,366)	-	(804)	(8,769)	(19)	(9,592)	817
53,490	(138,564)	-	(4,570)	(49,869)	(109)	(54,548)	4,646
44,298	(114,753)	-	(3,785)	(41,300)	(90)	(45,175)	3,848
72,961	(189,003)	-	(6,234)	(68,023)	(149)	(74,406)	6,337
96,205	(249,216)	-	(8,220)	(89,694)	(196)	(98,110)	8,356
83,771	(217,004)	-	(7,158)	(78,101)	(171)	(85,430)	7,276
137,999	(357,480)	-	(11,791)	(128,658)	(282)	(140,731)	11,987
162,807	(421,745)	-	(13,911)	(151,787)	(332)	(166,030)	14,141
428	(1,108)	-	(37)	(399)	(1)	(437)	37
137,114	(355,187)	-	(11,716)	(127,833)	(280)	(139,829)	11,910
7,330	(18,987)	-	(626)	(6,834)	(15)	(7,475)	637
174,152	(451,135)	-	(14,880)	(162,365)	(355)	(177,600)	15,127
44,890	(116,286)	-	(3,836)	(41,852)	(92)	(45,780)	3,899
7,257	(18,800)	-	(620)	(6,766)	(15)	(7,401)	630
22,480	(58,234)	-	(1,921)	(20,959)	(46)	(22,926)	1,953
15,114	(39,152)	-	(1,291)	(14,091)	(31)	(15,413)	1,313
5,195	(13,456)	-	(444)	(4,843)	(11)	(5,298)	451
36,164	(93,682)	-	(3,090)	(33,716)	(74)	(36,880)	3,141
14,338	(37,141)	-	(1,225)	(13,367)	(29)	(14,621)	1,245
173,029	(448,226)	-	(14,785)	(161,318)	(353)	(176,456)	15,029
621	(1,608)	-	(53)	(579)	(1)	(633)	54
81,812	(211,930)	-	(6,990)	(76,274)	(167)	(83,431)	7,106
156,890	(406,418)	-	(13,406)	(146,271)	(320)	(159,997)	13,628
7,403	(19,176)	-	(633)	(6,902)	(15)	(7,550)	643
1,417	(3,671)	-	(121)	(1,321)	(3)	(1,445)	123
165,245	(428,060)	-	(14,119)	(154,060)	(337)	(168,516)	14,353
378,068	(979,370)	-	(32,304)	(352,478)	(771)	(385,553)	32,839
13,759	(35,641)	-	(1,176)	(12,827)	(28)	(14,031)	1,195

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Protection Occupation Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)/ (Asset)
25303	CITY OF MINBURN	125	0.000385%	(301)
25305	CITY OF VAN METER	5,013	0.015464%	(12,070)
25308	CITY OF PERRY	62,498	0.192787%	(150,478)
25312	CITY OF ADEL	42,861	0.132212%	(103,196)
25314	CITY OF GRANGER	9,548	0.029452%	(22,988)
25318	CITY OF DE SOTO	4,918	0.015169%	(11,840)
25320	CITY OF BOUTON	22	0.000069%	(54)
25327	DALLAS CENTER POLICE DEPARTMENT	9,590	0.029581%	(23,089)
25334	WAUKEE POLICE DEPARTMENT	167,774	0.517530%	(403,953)
26201	DAVIS COUNTY	22,399	0.069094%	(53,931)
26203	DAVIS COUNTY HOSPITAL	32,015	0.098756%	(77,083)
26301	CITY OF BLOOMFIELD	26,992	0.083261%	(64,988)
27201	DECATUR COUNTY	27,337	0.084326%	(65,820)
27204	DECATUR COUNTY HOSPITAL	35,293	0.108869%	(84,976)
27302	CITY OF LEON	11,288	0.034820%	(27,178)
27318	LAMONI POLICE DEPARTMENT	14,260	0.043989%	(34,335)
28201	DELAWARE COUNTY	13,581	0.041893%	(32,699)
28204	REGIONAL MEDICAL CENTER	37,633	0.116085%	(90,609)
28301	CITY OF EDGEWOOD	1,055	0.003255%	(2,541)
28304	CITY OF MANCHESTER	52,189	0.160986%	(125,656)
28309	CITY OF DELHI	5,641	0.017401%	(13,582)
29201	DES MOINES COUNTY	107,830	0.332624%	(259,626)
29305	CITY OF WEST BURLINGTON	59,855	0.184634%	(144,114)
29306	CITY OF DANVILLE	304	0.000938%	(732)
30201	DICKINSON COUNTY	25,344	0.078179%	(61,022)
30204	LAKES REGIONAL HEALTHCARE	51,964	0.160293%	(125,115)
30301	CITY OF SPIRIT LAKE	55,914	0.172478%	(134,626)
30302	CITY OF ARNOLDS PARK	31,000	0.095624%	(74,638)
30306	CITY OF OKOBOJI	21,515	0.066368%	(51,803)
30307	CITY OF MILFORD	27,098	0.083589%	(65,245)
30320	LAKE PARK POLICE DEPT	8,217	0.025348%	(19,785)
31201	DUBUQUE COUNTY	85,390	0.263403%	(205,596)
31301	CITY OF CASCADE	8,451	0.026069%	(20,348)
31303	CITY OF FARLEY	4,784	0.014756%	(11,518)
31306	CITY OF DYERSVILLE	29,889	0.092199%	(71,965)
31307	CITY OF EPWORTH	4,690	0.014468%	(11,293)
31308	CITY OF NEW VIENNA	1,437	0.004432%	(3,460)
31311	CITY OF PEOSTA	14,549	0.044880%	(35,030)
31319	CITY OF ASBURY	18,804	0.058004%	(45,274)
32201	EMMET COUNTY	33,078	0.102035%	(79,642)

DEFERRED INFLOWS OF RESOURCES							
(Excluding Employer Specific Amounts) *							
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Total Deferred Outflows of Resources (Excluding Employer Specific Amounts) *	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments				
			Differences Between Expected and Actual Experience		Changes of Assumptions	Total Deferred Inflows of Resources	Total Proportionate Share of Plan Pension Expense
317	(821)	-	(27)	(296)	(1)	(324)	28
12,725	(32,964)	-	(1,087)	(11,864)	(26)	(12,977)	1,105
158,641	(410,954)	-	(13,555)	(147,904)	(324)	(161,783)	13,780
108,795	(281,828)	-	(9,296)	(101,431)	(222)	(110,949)	9,450
24,235	(62,781)	-	(2,071)	(22,595)	(49)	(24,715)	2,105
12,482	(32,335)	-	(1,067)	(11,638)	(25)	(12,730)	1,084
57	(147)	-	(5)	(53)	-	(58)	5
24,342	(63,057)	-	(2,080)	(22,694)	(50)	(24,824)	2,114
425,867	(1,103,191)	-	(36,388)	(397,042)	(869)	(434,299)	36,991
56,857	(147,285)	-	(4,858)	(53,008)	(116)	(57,982)	4,939
81,264	(210,512)	-	(6,944)	(75,764)	(166)	(82,874)	7,059
68,514	(177,482)	-	(5,854)	(63,876)	(140)	(69,870)	5,951
69,391	(179,754)	-	(5,929)	(64,694)	(142)	(70,765)	6,027
89,586	(232,069)	-	(7,655)	(83,522)	(183)	(91,360)	7,781
28,652	(74,223)	-	(2,448)	(26,713)	(58)	(29,219)	2,489
36,198	(93,768)	-	(3,093)	(33,747)	(74)	(36,914)	3,144
34,473	(89,300)	-	(2,946)	(32,139)	(70)	(35,155)	2,994
95,525	(247,453)	-	(8,162)	(89,059)	(195)	(97,416)	8,297
2,679	(6,939)	-	(229)	(2,497)	(5)	(2,731)	233
132,473	(343,166)	-	(11,319)	(123,507)	(270)	(135,096)	11,507
14,319	(37,092)	-	(1,223)	(13,350)	(29)	(14,602)	1,244
273,710	(709,035)	-	(23,387)	(255,184)	(558)	(279,129)	23,775
151,933	(393,575)	-	(12,982)	(141,649)	(310)	(154,941)	13,197
772	(2,000)	-	(66)	(720)	(2)	(788)	67
64,332	(166,649)	-	(5,497)	(59,978)	(131)	(65,606)	5,588
131,902	(341,687)	-	(11,270)	(122,974)	(269)	(134,513)	11,457
141,929	(367,662)	-	(12,127)	(132,323)	(290)	(144,740)	12,328
78,688	(203,837)	-	(6,723)	(73,362)	(161)	(80,246)	6,835
54,613	(141,474)	-	(4,666)	(50,917)	(111)	(55,694)	4,744
68,784	(178,183)	-	(5,877)	(64,129)	(140)	(70,146)	5,975
20,859	(54,034)	-	(1,782)	(19,447)	(43)	(21,272)	1,812
216,750	(561,481)	-	(18,520)	(202,079)	(442)	(221,041)	18,827
21,452	(55,570)	-	(1,833)	(20,000)	(44)	(21,877)	1,863
12,143	(31,456)	-	(1,038)	(11,321)	(25)	(12,384)	1,055
75,869	(196,535)	-	(6,483)	(70,734)	(155)	(77,372)	6,590
11,906	(30,841)	-	(1,017)	(11,100)	(24)	(12,141)	1,034
3,647	(9,448)	-	(312)	(3,400)	(7)	(3,719)	317
36,931	(95,668)	-	(3,156)	(34,431)	(75)	(37,662)	3,208
47,730	(123,643)	-	(4,078)	(44,500)	(97)	(48,675)	4,146
83,963	(217,502)	-	(7,174)	(78,280)	(171)	(85,625)	7,293

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Protection Occupation Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)/ (Asset)
32301	CITY OF ARMSTRONG	5,777	0.017819%	(13,909)
32303	CITY OF ESTHERVILLE	1,614	0.004980%	(3,887)
33201	FAYETTE COUNTY	65,031	0.200601%	(156,577)
33302	CITY OF WEST UNION	18,575	0.057300%	(44,725)
33305	CITY OF FAYETTE	10,405	0.032095%	(25,052)
33306	CITY OF CLERMONT	981	0.003026%	(2,362)
34201	FLOYD COUNTY	20,336	0.062730%	(48,963)
34302	CITY OF CHARLES CITY	140	0.000431%	(337)
34305	CITY OF NORA SPRINGS	8,113	0.025025%	(19,533)
35205	FRANKLIN GEN HOSP	23,443	0.072315%	(56,445)
35301	CITY OF HAMPTON	128	0.000394%	(307)
35309	CITY OF SHEFFIELD	8,643	0.026662%	(20,811)
35311	CITY OF HANSELL	101	0.000313%	(244)
35315	HAMPTON POLICE DEPT	34,016	0.104930%	(81,902)
36201	FREMONT COUNTY	15,521	0.047877%	(37,370)
36303	CITY OF SIDNEY	3,778	0.011655%	(9,097)
36306	CITY OF TABOR	4,140	0.012770%	(9,967)
37201	GREENE COUNTY	22,813	0.070370%	(54,926)
37303	CITY OF JEFFERSON	34,458	0.106293%	(82,966)
38201	GRUNDY COUNTY	24,749	0.076343%	(59,588)
38303	CITY OF GRUNDY CENTER	26,895	0.082963%	(64,756)
39201	GUTHRIE COUNTY	26,094	0.080492%	(62,827)
39301	CITY OF PANORA	36,020	0.111110%	(86,725)
39302	CITY OF GUTHRIE CTR	9,706	0.029940%	(23,369)
39303	CITY OF STUART	26,880	0.082916%	(64,719)
40201	HAMILTON COUNTY	78,603	0.242467%	(189,255)
40202	HAMILTON HOSPITAL	40,463	0.124816%	(97,424)
40302	CITY OF WEBSTER CITY	1,456	0.004492%	(3,506)
40303	CITY OF STRATFORD	704	0.002171%	(1,694)
40304	CITY OF JEWELL	9,298	0.028680%	(22,386)
40307	CITY OF BLAIRSBURG	151	0.000466%	(363)
40308	CITY OF WILLIAMS	37	0.000113%	(88)
41201	HANCOCK COUNTY	38,443	0.118585%	(92,560)
41302	CITY OF BRITT	14,362	0.044304%	(34,581)
41303	CITY OF GARNER	25,383	0.078298%	(61,115)
41305	CITY OF KANAWHA	2,639	0.008141%	(6,354)
42201	HARDIN COUNTY	76,736	0.236706%	(184,758)
42302	CITY OF ACKLEY	16,949	0.052283%	(40,809)
42303	CITY OF ELDORA	35,874	0.110659%	(86,374)
42304	CITY OF IOWA FALLS	11,228	0.034635%	(27,034)

DEFERRED INFLOWS OF RESOURCES							
(Excluding Employer Specific Amounts) *							
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Total Deferred Outflows of Resources (Excluding Employer Specific Amounts) *	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments				
			Differences Between Expected and Actual Experience		Changes of Assumptions	Total Deferred Inflows of Resources	Total Proportionate Share of Plan Pension Expense
14,663	(37,984)	-	(1,253)	(13,671)	(30)	(14,954)	1,274
4,098	(10,615)	-	(350)	(3,820)	(8)	(4,178)	356
165,071	(427,610)	-	(14,105)	(153,898)	(337)	(168,340)	14,338
47,151	(122,143)	-	(4,029)	(43,959)	(96)	(48,084)	4,096
26,411	(68,416)	-	(2,257)	(24,623)	(54)	(26,934)	2,294
2,490	(6,451)	-	(213)	(2,322)	(5)	(2,540)	216
51,620	(133,718)	-	(4,411)	(48,126)	(105)	(52,642)	4,484
355	(920)	-	(30)	(331)	(1)	(362)	31
20,593	(53,344)	-	(1,760)	(19,199)	(42)	(21,001)	1,789
59,507	(154,151)	-	(5,085)	(55,479)	(121)	(60,685)	5,169
324	(839)	-	(28)	(302)	(1)	(331)	28
21,940	(56,835)	-	(1,875)	(20,455)	(45)	(22,375)	1,906
257	(667)	-	(22)	(240)	(1)	(263)	22
86,345	(223,674)	-	(7,378)	(80,501)	(176)	(88,055)	7,500
39,397	(102,057)	-	(3,366)	(36,731)	(80)	(40,177)	3,422
9,590	(24,843)	-	(819)	(8,941)	(20)	(9,780)	833
10,508	(27,220)	-	(898)	(9,797)	(21)	(10,716)	913
57,906	(150,004)	-	(4,948)	(53,987)	(118)	(59,053)	5,030
87,467	(226,579)	-	(7,474)	(81,547)	(178)	(89,199)	7,597
62,821	(162,735)	-	(5,368)	(58,569)	(128)	(64,065)	5,457
68,269	(176,848)	-	(5,833)	(63,648)	(139)	(69,620)	5,930
66,235	(171,580)	-	(5,659)	(61,752)	(135)	(67,546)	5,753
91,430	(236,846)	-	(7,812)	(85,242)	(187)	(93,241)	7,942
24,637	(63,821)	-	(2,105)	(22,969)	(50)	(25,124)	2,140
68,230	(176,748)	-	(5,830)	(63,612)	(139)	(69,581)	5,927
199,522	(516,854)	-	(17,048)	(186,017)	(407)	(203,472)	17,331
102,709	(266,064)	-	(8,776)	(95,757)	(210)	(104,743)	8,921
3,696	(9,575)	-	(316)	(3,446)	(8)	(3,770)	321
1,786	(4,627)	-	(153)	(1,665)	(4)	(1,822)	155
23,600	(61,136)	-	(2,017)	(22,003)	(48)	(24,068)	2,050
383	(993)	-	(33)	(357)	(1)	(391)	33
93	(240)	-	(8)	(86)	-	(94)	8
97,582	(252,781)	-	(8,338)	(90,977)	(199)	(99,514)	8,476
36,457	(94,440)	-	(3,115)	(33,989)	(74)	(37,178)	3,167
64,430	(166,903)	-	(5,505)	(60,069)	(131)	(65,705)	5,596
6,699	(17,354)	-	(572)	(6,246)	(14)	(6,832)	582
194,781	(504,572)	-	(16,643)	(181,597)	(397)	(198,637)	16,919
43,023	(111,450)	-	(3,676)	(40,111)	(88)	(43,875)	3,737
91,059	(235,885)	-	(7,781)	(84,896)	(186)	(92,863)	7,909
28,500	(73,828)	-	(2,435)	(26,571)	(58)	(29,064)	2,476

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Protection Occupation Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)/ (Asset)
42315	CITY OF HUBBARD	197	0.000607%	(473)
42332	IOWA FALLS POLICE DEPARTMENT	47,089	0.145255%	(113,377)
43201	HARRISON COUNTY	39,747	0.122607%	(95,699)
43301	CITY OF MISSOURI VALLEY	27,938	0.086180%	(67,267)
43303	CITY OF WOODBINE	12,489	0.038524%	(30,070)
43305	CITY OF DUNLAP	8,127	0.025069%	(19,567)
43306	CITY OF LOGAN	10,914	0.033666%	(26,278)
44201	HENRY COUNTY	42,282	0.130428%	(101,804)
44204	HENRY COUNTY HEALTH CENTER	72,626	0.224028%	(174,863)
44301	CITY OF MOUNT PLEASANT	74,869	0.230948%	(180,264)
44302	CITY OF WINFIELD	4,261	0.013144%	(10,259)
44306	CITY OF WAYLAND	5,255	0.016211%	(12,653)
44316	NEW LONDON POLICE DEPT	15,415	0.047549%	(37,114)
45201	HOWARD COUNTY	31,484	0.097118%	(75,805)
45205	REGIONAL HEALTH SERVICES OF HOWARD CO	28,302	0.087302%	(68,143)
45302	CITY OF CRESCO	31,231	0.096338%	(75,196)
46201	HUMBOLDT COUNTY	13,752	0.042421%	(33,111)
46205	HUMBOLDT COUNTY MEMORIAL HOSPITAL	12,874	0.039711%	(30,996)
46301	CITY OF RENWICK	494	0.001525%	(1,190)
46302	CITY OF HUMBOLDT	29,190	0.090042%	(70,281)
47201	IDA COUNTY	21,282	0.065649%	(51,241)
48201	IOWA COUNTY	39,072	0.120526%	(94,075)
48303	CITY OF WILLIAMSBURG	33,561	0.103526%	(80,806)
48305	CITY OF MARENGO	19,418	0.059898%	(46,753)
48310	MARENGO MEMORIAL HOSPITAL	69,100	0.213151%	(166,373)
49201	JACKSON COUNTY	34,283	0.105752%	(82,543)
49202	JACKSON COUNTY REGIONAL HEALTH CENTER	44,288	0.136614%	(106,632)
49301	CITY OF MAQUOKETA	3,317	0.010232%	(7,987)
49303	CITY OF PRESTON	8,127	0.025069%	(19,567)
49304	CITY OF BELLEVUE	24,551	0.075731%	(59,111)
49321	SABULA POLICE DEPT	5,903	0.018209%	(14,213)
49325	ANDREW POLICE DEPT.	511	0.001577%	(1,231)
50201	JASPER COUNTY	87,961	0.271332%	(211,786)
50301	CITY OF COLFAX	20,390	0.062898%	(49,094)
50303	CITY OF NEWTON	77	0.000238%	(185)
50307	CITY OF MONROE	10,740	0.033130%	(25,859)
50310	CITY OF PRAIRIE CITY	9,554	0.029471%	(23,004)
50312	CITY OF BAXTER	7,653	0.023606%	(18,426)
51201	JEFFERSON COUNTY	71,877	0.221719%	(173,061)
51301	CITY OF FAIRFIELD	10,019	0.030907%	(24,124)

DEFERRED INFLOWS OF RESOURCES							
(Excluding Employer Specific Amounts) *							
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Total Deferred Outflows of Resources (Excluding Employer Specific Amounts) *	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments				
			Differences Between Expected and Actual Experience		Changes of Assumptions	Total Deferred Inflows of Resources	Total Proportionate Share of Plan Pension Expense
499	(1,293)	-	(43)	(465)	(1)	(509)	43
119,528	(309,632)	-	(10,213)	(111,438)	(244)	(121,895)	10,382
100,891	(261,354)	-	(8,621)	(94,062)	(206)	(102,889)	8,763
70,916	(183,705)	-	(6,059)	(66,116)	(145)	(72,320)	6,160
31,701	(82,120)	-	(2,709)	(29,555)	(65)	(32,329)	2,754
20,628	(53,437)	-	(1,763)	(19,232)	(42)	(21,037)	1,792
27,704	(71,765)	-	(2,367)	(25,828)	(57)	(28,252)	2,406
107,327	(278,025)	-	(9,171)	(100,062)	(219)	(109,452)	9,322
184,349	(477,548)	-	(15,752)	(171,871)	(376)	(187,999)	16,013
190,043	(492,299)	-	(16,238)	(177,180)	(388)	(193,806)	16,507
10,816	(28,018)	-	(924)	(10,084)	(22)	(11,030)	939
13,340	(34,556)	-	(1,140)	(12,437)	(27)	(13,604)	1,159
39,128	(101,358)	-	(3,343)	(36,479)	(80)	(39,902)	3,399
79,917	(207,022)	-	(6,829)	(74,508)	(163)	(81,500)	6,942
71,840	(186,097)	-	(6,138)	(66,977)	(147)	(73,262)	6,240
79,275	(205,358)	-	(6,774)	(73,909)	(162)	(80,845)	6,886
34,908	(90,427)	-	(2,983)	(32,545)	(71)	(35,599)	3,032
32,678	(84,651)	-	(2,792)	(30,466)	(67)	(33,325)	2,838
1,255	(3,251)	-	(107)	(1,170)	(3)	(1,280)	109
74,094	(191,937)	-	(6,331)	(69,079)	(151)	(75,561)	6,436
54,021	(139,939)	-	(4,616)	(50,365)	(110)	(55,091)	4,692
99,179	(256,919)	-	(8,474)	(92,466)	(202)	(101,142)	8,615
85,190	(220,681)	-	(7,279)	(79,424)	(174)	(86,877)	7,400
49,289	(127,682)	-	(4,212)	(45,953)	(101)	(50,266)	4,281
175,398	(454,362)	-	(14,987)	(163,526)	(358)	(178,871)	15,235
87,021	(225,425)	-	(7,436)	(81,131)	(178)	(88,745)	7,559
112,417	(291,212)	-	(9,605)	(104,808)	(229)	(114,642)	9,765
8,420	(21,812)	-	(719)	(7,850)	(17)	(8,586)	731
20,629	(53,438)	-	(1,763)	(19,232)	(42)	(21,037)	1,792
62,318	(161,432)	-	(5,325)	(58,100)	(127)	(63,552)	5,413
14,984	(38,815)	-	(1,280)	(13,970)	(31)	(15,281)	1,302
1,297	(3,361)	-	(111)	(1,209)	(3)	(1,323)	113
223,275	(578,384)	-	(19,078)	(208,162)	(455)	(227,695)	19,394
51,758	(134,076)	-	(4,422)	(48,254)	(106)	(52,782)	4,496
196	(506)	-	(17)	(182)	-	(199)	17
27,262	(70,621)	-	(2,329)	(25,417)	(56)	(27,802)	2,368
24,251	(62,822)	-	(2,072)	(22,610)	(49)	(24,731)	2,106
19,425	(50,320)	-	(1,660)	(18,110)	(40)	(19,810)	1,687
182,449	(472,627)	-	(15,589)	(170,100)	(372)	(186,061)	15,848
25,433	(65,883)	-	(2,173)	(23,711)	(52)	(25,936)	2,209

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Protection Occupation Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)/ (Asset)
52201	JOHNSON COUNTY	265,363	0.818562%	(638,920)
52303	CITY OF CORALVILLE	259,326	0.799941%	(624,385)
52310	CITY OF HILLS	226	0.000697%	(544)
52315	CITY OF NORTH LIBERTY	101,129	0.311953%	(243,492)
52319	UNIVERSITY HEIGHTS POLICE DEPT	23,974	0.073953%	(57,724)
53201	JONES COUNTY	26,468	0.081646%	(63,728)
53305	CITY OF MONTICELLO	66,277	0.204443%	(159,576)
53320	ANAMOSA POLICE DEPT	35,288	0.108852%	(84,964)
54201	KEOKUK COUNTY	35,171	0.108493%	(84,683)
54205	KEOKUK COUNTY HEALTH CENTER	45,395	0.140030%	(109,299)
54301	CITY OF SIGOURNEY	14,109	0.043521%	(33,970)
54304	CITY OF KEOTA	5,190	0.016009%	(12,496)
55201	KOSSUTH COUNTY	42,603	0.131417%	(102,576)
55301	CITY OF ALGONA	9,388	0.028959%	(22,603)
55306	CITY OF BANCROFT	6,157	0.018992%	(14,824)
55309	CITY OF BURT	80	0.000247%	(193)
55322	ALGONA POLICE DEPARTMENT	58,084	0.179170%	(139,849)
56201	LEE COUNTY	64,868	0.200097%	(156,183)
56304	CITY OF WEST POINT	2,488	0.007674%	(5,990)
56310	CITY OF MONTROSE	1,560	0.004813%	(3,757)
56323	DONNELSON POLICE DEPARTMENT	2,613	0.008061%	(6,292)
57202	LINN COUNTY	58,504	0.180466%	(140,861)
57301	CITY OF CEDAR RAPIDS	89,800	0.277006%	(216,214)
57304	CITY OF LISBON	12,347	0.038086%	(29,728)
57305	CITY OF MOUNT VERNON	36,318	0.112031%	(87,445)
57308	CITY OF MARION	191	0.000590%	(460)
57317	CITY OF ROBINS	7,941	0.024495%	(19,120)
57319	CITY OF HIAWATHA	113,667	0.350628%	(273,679)
57323	CITY OF FAIRFAX	72	0.000222%	(173)
58201	LOUISA COUNTY	41,780	0.128877%	(100,594)
58301	CITY OF WAPELLO	9,931	0.030634%	(23,911)
58316	COLUMBUS JUNCTION POLICE DEPT	18,519	0.057125%	(44,588)
59201	LUCAS COUNTY	21,981	0.067804%	(52,924)
59204	LUCAS COUNTY HEALTH CENTER	55,203	0.170284%	(132,913)
59301	CITY OF RUSSELL	638	0.001969%	(1,537)
59311	CHARITON POLICE DEPT	25,065	0.077319%	(60,350)
60201	LYON COUNTY	62,294	0.192158%	(149,987)
60307	CITY OF ROCK RAPIDS	5,602	0.017280%	(13,488)
61201	MADISON COUNTY	77,728	0.239766%	(187,147)
61204	MADISON COUNTY MEMORIAL HOSPITAL	8,457	0.026088%	(20,363)

DEFERRED INFLOWS OF RESOURCES							
(Excluding Employer Specific Amounts) *							
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Total Deferred Outflows of Resources (Excluding Employer Specific Amounts) *	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments				
			Differences Between Expected and Actual Experience		Changes of Assumptions	Total Deferred Inflows of Resources	Total Proportionate Share of Plan Pension Expense
673,581	(1,744,884)	-	(57,554)	(627,990)	(1,374)	(686,918)	58,507
658,258	(1,705,189)	-	(56,245)	(613,703)	(1,343)	(671,291)	57,176
574	(1,486)	-	(49)	(535)	(1)	(585)	50
256,701	(664,974)	-	(21,934)	(239,326)	(524)	(261,784)	22,297
60,855	(157,642)	-	(5,200)	(56,736)	(124)	(62,060)	5,286
67,185	(174,041)	-	(5,741)	(62,638)	(137)	(68,516)	5,836
168,233	(435,800)	-	(14,375)	(156,846)	(343)	(171,564)	14,613
89,573	(232,035)	-	(7,654)	(83,510)	(183)	(91,347)	7,780
89,277	(231,268)	-	(7,628)	(83,234)	(182)	(91,044)	7,755
115,229	(298,495)	-	(9,846)	(107,429)	(235)	(117,510)	10,009
35,813	(92,772)	-	(3,060)	(33,389)	(73)	(36,522)	3,111
13,174	(34,126)	-	(1,126)	(12,282)	(27)	(13,435)	1,144
108,141	(280,134)	-	(9,240)	(100,821)	(221)	(110,282)	9,393
23,830	(61,730)	-	(2,036)	(22,217)	(49)	(24,302)	2,070
15,628	(40,484)	-	(1,335)	(14,570)	(32)	(15,937)	1,357
203	(527)	-	(17)	(190)	-	(207)	18
147,436	(381,926)	-	(12,598)	(137,457)	(301)	(150,356)	12,806
164,656	(426,536)	-	(14,069)	(153,512)	(336)	(167,917)	14,302
6,315	(16,359)	-	(540)	(5,888)	(13)	(6,441)	549
3,960	(10,259)	-	(338)	(3,692)	(8)	(4,038)	344
6,633	(17,184)	-	(567)	(6,184)	(14)	(6,765)	576
148,502	(384,689)	-	(12,689)	(138,451)	(303)	(151,443)	12,899
227,943	(590,478)	-	(19,477)	(212,515)	(465)	(232,457)	19,799
31,341	(81,187)	-	(2,678)	(29,219)	(64)	(31,961)	2,722
92,189	(238,811)	-	(7,877)	(85,949)	(188)	(94,014)	8,008
485	(1,257)	-	(41)	(452)	(1)	(494)	42
20,157	(52,215)	-	(1,722)	(18,792)	(41)	(20,555)	1,751
288,526	(747,415)	-	(24,653)	(268,997)	(589)	(294,239)	25,061
183	(473)	-	(16)	(170)	-	(186)	16
106,051	(274,721)	-	(9,062)	(98,873)	(216)	(108,151)	9,212
25,208	(65,301)	-	(2,154)	(23,502)	(51)	(25,707)	2,190
47,007	(121,770)	-	(4,017)	(43,825)	(96)	(47,938)	4,083
55,795	(144,534)	-	(4,767)	(52,018)	(114)	(56,899)	4,846
140,124	(362,984)	-	(11,973)	(130,639)	(286)	(142,898)	12,171
1,620	(4,197)	-	(138)	(1,510)	(3)	(1,651)	141
63,624	(164,816)	-	(5,436)	(59,318)	(130)	(64,884)	5,526
158,124	(409,614)	-	(13,511)	(147,421)	(323)	(161,255)	13,735
14,219	(36,834)	-	(1,215)	(13,257)	(29)	(14,501)	1,235
197,299	(511,095)	-	(16,858)	(183,945)	(402)	(201,205)	17,137
21,468	(55,611)	-	(1,834)	(20,015)	(44)	(21,893)	1,865

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Protection Occupation Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)/ (Asset)
61301	CITY OF WINTERSET	46,400	0.143131%	(111,719)
61317	EARLHAM POLICE DEPT	8,614	0.026571%	(20,740)
62201	MAHASKA COUNTY	56,120	0.173113%	(135,121)
62204	MAHASKA HEALTH PARTNERSHIP	54,146	0.167024%	(130,369)
62302	CITY OF OSKALOOSA	492	0.001518%	(1,185)
62311	NEW SHARON POLICE DEPT	4,140	0.012771%	(9,968)
63201	MARION COUNTY	77,933	0.240399%	(187,640)
63301	CITY OF KNOXVILLE	28,599	0.088218%	(68,858)
63306	CITY OF PLEASANTVILLE	12,560	0.038742%	(30,240)
63321	CITY OF MELCHER-DALLAS	2,865	0.008839%	(6,899)
64201	MARSHALL COUNTY	141,011	0.434975%	(339,515)
64302	CITY OF STATE CENTER	6,558	0.020228%	(15,789)
64306	CITY OF MELBOURNE	1,840	0.005676%	(4,430)
65201	MILLS COUNTY	19,612	0.060496%	(47,220)
65301	CITY OF GLENWOOD	50,689	0.156360%	(122,045)
65311	CITY OF PACIFIC JUNCTION	1,022	0.003153%	(2,461)
66201	MITCHELL COUNTY	24,469	0.075478%	(58,914)
66203	MITCHELL COUNTY REGIONAL HEALTH CENTER	28,176	0.086914%	(67,839)
66301	CITY OF OSAGE	27,580	0.085074%	(66,404)
66303	CITY OF RICEVILLE	231	0.000712%	(555)
66306	CITY OF STACYVILLE	1,744	0.005379%	(4,199)
66307	CITY OF SAINT ANSGAR	4,910	0.015145%	(11,821)
67201	MONONA COUNTY	37,303	0.115067%	(89,814)
67301	CITY OF ONAWA	28,072	0.086593%	(67,590)
67302	CITY OF MAPLETON	5,410	0.016689%	(13,026)
67304	CITY OF WHITING	1,308	0.004035%	(3,150)
67312	CITY OF BLENCOE	69	0.000214%	(167)
68201	MONROE COUNTY	33,280	0.102657%	(80,128)
68204	MONROE COUNTY HOSPITAL	40,812	0.125893%	(98,264)
68301	CITY OF ALBIA	24,482	0.075520%	(58,946)
69201	MONTGOMERY COUNTY	41,074	0.126700%	(98,894)
69301	CITY OF RED OAK	105,781	0.326303%	(254,692)
70201	MUSCATINE COUNTY	179,673	0.554235%	(432,602)
70302	CITY OF WILTON	22,178	0.068413%	(53,399)
70303	CITY OF WEST LIBERTY	38,915	0.120041%	(93,697)
70304	CITY OF MUSCATINE	4,185	0.012909%	(10,076)
70307	CITY OF NICHOLS	1,421	0.004383%	(3,421)
70316	CITY OF ATALISSA	873	0.002693%	(2,102)
70317	CITY OF CONESVILLE	1,326	0.004091%	(3,193)
71201	O'BRIEN COUNTY	60,488	0.186586%	(145,637)

DEFERRED INFLOWS OF RESOURCES							
(Excluding Employer Specific Amounts) *							
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Total Deferred Outflows of Resources (Excluding Employer Specific Amounts) *	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments				
			Differences Between Expected and Actual Experience		Changes of Assumptions	Total Deferred Inflows of Resources	Total Proportionate Share of Plan Pension Expense
117,780	(305,105)	-	(10,064)	(109,808)	(240)	(120,112)	10,230
21,865	(56,640)	-	(1,868)	(20,385)	(45)	(22,298)	1,899
142,452	(369,015)	-	(12,172)	(132,810)	(291)	(145,273)	12,373
137,441	(356,036)	-	(11,744)	(128,139)	(280)	(140,163)	11,938
1,249	(3,235)	-	(107)	(1,164)	(3)	(1,274)	108
10,509	(27,222)	-	(898)	(9,797)	(21)	(10,716)	913
197,820	(512,444)	-	(16,903)	(184,430)	(404)	(201,737)	17,183
72,593	(188,050)	-	(6,203)	(67,680)	(148)	(74,031)	6,305
31,880	(82,585)	-	(2,724)	(29,722)	(65)	(32,511)	2,769
7,273	(18,842)	-	(621)	(6,781)	(15)	(7,417)	632
357,933	(927,211)	-	(30,584)	(333,706)	(730)	(365,020)	31,090
16,645	(43,119)	-	(1,422)	(15,519)	(34)	(16,975)	1,446
4,671	(12,099)	-	(399)	(4,354)	(10)	(4,763)	406
49,781	(128,957)	-	(4,254)	(46,412)	(102)	(50,768)	4,324
128,666	(333,305)	-	(10,994)	(119,957)	(262)	(131,213)	11,176
2,594	(6,720)	-	(222)	(2,419)	(5)	(2,646)	225
62,110	(160,893)	-	(5,307)	(57,906)	(127)	(63,340)	5,395
71,520	(185,269)	-	(6,111)	(66,679)	(146)	(72,936)	6,212
70,006	(181,348)	-	(5,982)	(65,268)	(143)	(71,393)	6,081
586	(1,517)	-	(50)	(546)	(1)	(597)	51
4,426	(11,466)	-	(378)	(4,127)	(9)	(4,514)	384
12,463	(32,284)	-	(1,065)	(11,619)	(25)	(12,709)	1,083
94,687	(245,282)	-	(8,091)	(88,278)	(193)	(96,562)	8,225
71,256	(184,586)	-	(6,088)	(66,433)	(145)	(72,666)	6,189
13,733	(35,575)	-	(1,173)	(12,803)	(28)	(14,004)	1,193
3,321	(8,602)	-	(284)	(3,096)	(7)	(3,387)	288
176	(456)	-	(15)	(164)	-	(179)	15
84,475	(218,828)	-	(7,218)	(78,757)	(172)	(86,147)	7,338
103,595	(268,359)	-	(8,852)	(96,583)	(211)	(105,646)	8,998
62,144	(160,981)	-	(5,310)	(57,938)	(127)	(63,375)	5,398
104,259	(270,078)	-	(8,908)	(97,202)	(213)	(106,323)	9,056
268,509	(695,561)	-	(22,943)	(250,335)	(548)	(273,826)	23,323
456,071	(1,181,432)	-	(38,969)	(425,201)	(930)	(465,100)	39,614
56,296	(145,832)	-	(4,810)	(52,485)	(115)	(57,410)	4,890
98,780	(255,886)	-	(8,440)	(92,094)	(202)	(100,736)	8,580
10,622	(27,516)	-	(908)	(9,903)	(22)	(10,833)	923
3,607	(9,343)	-	(308)	(3,363)	(7)	(3,678)	313
2,216	(5,741)	-	(189)	(2,066)	(5)	(2,260)	192
3,366	(8,721)	-	(288)	(3,139)	(7)	(3,434)	292
153,538	(397,734)	-	(13,119)	(143,146)	(313)	(156,578)	13,336

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Protection Occupation Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)/ (Asset)
71301	CITY OF PRIMGHAR	1,530	0.004719%	(3,683)
71306	CITY OF PAULLINA	8,837	0.027258%	(21,276)
71322	SHELDON POLICE DEPARTMENT	40,824	0.125928%	(98,292)
71323	HARTLEY POLICE DEPARTMENT	11,121	0.034304%	(26,776)
71325	SANBORN POLICE DEPARTMENT	8,648	0.026675%	(20,821)
71326	SUTHERLAND POLICE DEPARTMENT	6,652	0.020520%	(16,016)
72201	OSCEOLA COUNTY	34,286	0.105761%	(82,550)
73201	PAGE COUNTY	23,196	0.071553%	(55,850)
73301	CITY OF SHENANDOAH	39,017	0.120356%	(93,942)
73303	CLARINDA REGIONAL HEALTH CENTER	67,878	0.209382%	(163,431)
73309	CITY OF ESSEX	3,812	0.011758%	(9,178)
73326	CLARINDA POLICE DEPARTMENT	47,582	0.146777%	(114,565)
74201	PALO ALTO COUNTY	23,118	0.071312%	(55,662)
74205	PALO ALTO COUNTY HEALTH SYSTEM	29,057	0.089632%	(69,961)
74301	CITY OF EMMETSBURG	26,188	0.080783%	(63,054)
74303	CITY OF WEST BEND	3,445	0.010626%	(8,294)
75201	PLYMOUTH COUNTY	59,678	0.184088%	(143,688)
75301	CITY OF AKRON	12,394	0.038232%	(29,842)
75302	CITY OF REMSEN	10,358	0.031952%	(24,940)
75304	CITY OF KINGSLEY	7,436	0.022938%	(17,904)
75305	CITY OF LE MARS	52,252	0.161181%	(125,808)
75306	CITY OF MERRILL	4,054	0.012506%	(9,761)
75324	HINTON POLICE DEPARTMENT	9,006	0.027782%	(21,685)
76201	POCAHONTAS COUNTY	49,926	0.154006%	(120,208)
76301	CITY OF FONDA	4,970	0.015330%	(11,966)
76302	CITY OF POCAHONTAS	16,402	0.050596%	(39,492)
76303	CITY OF ROLFE	290	0.000894%	(698)
76304	CITY OF GILMORE CITY	684	0.002110%	(1,647)
76305	CITY OF LAURENS	12,528	0.038646%	(30,165)
76315	POCAHONTAS COMMUNITY HOSPITAL	4,570	0.014096%	(11,003)
77112	STATE - AIRPORT FIREFIGHTERS	343,906	1.060843%	(828,029)
77113	STATE - CONSERVATION PEACE OFFICERS	870,079	2.683925%	(2,094,907)
77114	STATE - CORRECTIONS - PROTECTION OCCUPATIONS	13,982,058	43.130346%	(33,664,914)
77202	BROADLAWNS MEDICAL CENTER	8,534	0.026325%	(20,547)
77301	CITY OF WEST DES MOINES	293,667	0.905872%	(707,069)
77303	CITY OF MITCHELLVILLE	17,775	0.054831%	(42,797)
77305	CITY OF URBANDALE	32,560	0.100438%	(78,396)
77308	CITY OF GRIMES	40,815	0.125900%	(98,270)
77309	CITY OF ANKENY	107,210	0.330708%	(258,131)
77310	CITY OF BONDURANT	383	0.001180%	(921)

DEFERRED INFLOWS OF RESOURCES							
(Excluding Employer Specific Amounts) *							
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Total Deferred Outflows of Resources (Excluding Employer Specific Amounts) *	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments				
			Differences Between Expected and Actual Experience		Changes of Assumptions	Total Deferred Inflows of Resources	Total Proportionate Share of Plan Pension Expense
3,883	(10,059)	-	(332)	(3,620)	(8)	(3,960)	337
22,430	(58,105)	-	(1,917)	(20,912)	(46)	(22,875)	1,948
103,624	(268,434)	-	(8,854)	(96,610)	(211)	(105,675)	9,001
28,228	(73,125)	-	(2,412)	(26,318)	(58)	(28,788)	2,452
21,950	(56,862)	-	(1,876)	(20,465)	(45)	(22,386)	1,907
16,885	(43,741)	-	(1,443)	(15,742)	(34)	(17,219)	1,467
87,029	(225,444)	-	(7,436)	(81,138)	(178)	(88,752)	7,559
58,880	(152,526)	-	(5,031)	(54,895)	(120)	(60,046)	5,114
99,039	(256,556)	-	(8,462)	(92,335)	(202)	(100,999)	8,603
172,297	(446,329)	-	(14,722)	(160,635)	(351)	(175,708)	14,966
9,676	(25,064)	-	(827)	(9,021)	(20)	(9,868)	840
120,780	(312,876)	-	(10,320)	(112,605)	(246)	(123,171)	10,491
58,681	(152,012)	-	(5,014)	(54,710)	(120)	(59,844)	5,097
73,757	(191,064)	-	(6,302)	(68,765)	(150)	(75,217)	6,407
66,475	(172,200)	-	(5,680)	(61,975)	(136)	(67,791)	5,774
8,744	(22,650)	-	(747)	(8,152)	(18)	(8,917)	759
151,483	(392,411)	-	(12,943)	(141,230)	(309)	(154,482)	13,158
31,461	(81,497)	-	(2,688)	(29,331)	(64)	(32,083)	2,733
26,292	(68,110)	-	(2,247)	(24,513)	(54)	(26,814)	2,284
18,875	(48,896)	-	(1,613)	(17,598)	(39)	(19,250)	1,640
132,633	(343,581)	-	(11,333)	(123,656)	(271)	(135,260)	11,521
10,291	(26,658)	-	(879)	(9,594)	(21)	(10,494)	894
22,861	(59,222)	-	(1,953)	(21,314)	(47)	(23,314)	1,986
126,729	(328,287)	-	(10,828)	(118,152)	(259)	(129,239)	11,008
12,615	(32,678)	-	(1,078)	(11,761)	(26)	(12,865)	1,096
41,634	(107,852)	-	(3,557)	(38,816)	(85)	(42,458)	3,616
736	(1,906)	-	(63)	(686)	(2)	(751)	64
1,736	(4,498)	-	(148)	(1,619)	(4)	(1,771)	151
31,801	(82,380)	-	(2,717)	(29,649)	(65)	(32,431)	2,762
11,600	(30,048)	-	(991)	(10,814)	(24)	(11,829)	1,008
872,950	(2,261,340)	-	(74,589)	(813,864)	(1,781)	(890,234)	75,825
2,208,558	(5,721,169)	-	(188,708)	(2,059,069)	(4,505)	(2,252,282)	191,836
35,491,240	(91,938,562)	-	(3,032,546)	(33,088,993)	(72,402)	(36,193,941)	3,082,776
21,662	(56,115)	-	(1,851)	(20,196)	(44)	(22,091)	1,882
745,427	(1,930,997)	-	(63,693)	(694,972)	(1,521)	(760,186)	64,748
45,119	(116,879)	-	(3,855)	(42,065)	(92)	(46,012)	3,919
82,649	(214,098)	-	(7,062)	(77,055)	(169)	(84,286)	7,179
103,601	(268,375)	-	(8,852)	(96,589)	(211)	(105,652)	8,999
272,134	(704,953)	-	(23,253)	(253,715)	(555)	(277,523)	23,638
971	(2,516)	-	(83)	(905)	(2)	(990)	84

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Protection Occupation Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)/ (Asset)
77314	CITY OF WINDSOR HEIGHTS	110,136	0.339735%	(265,176)
77320	CITY OF CLIVE	131,649	0.406097%	(316,974)
77322	CITY OF POLK CITY	47,679	0.147074%	(114,797)
77334	ALTOONA POLICE DEPT	242,092	0.746780%	(582,891)
77335	PLEASANT HILL POLICE DEPT	137,793	0.425048%	(331,767)
77338	JOHNSTON POLICE DEPARTMENT	262,337	0.809230%	(631,636)
77402	SAYLOR TOWNSHIP TRUSTEES - POLK COUNTY	9,637	0.029727%	(23,203)
78201	POTTAWATTAMIE COUNTY	581,758	1.794543%	(1,400,711)
78305	CITY OF CARSON	3,856	0.011894%	(9,283)
78307	CITY OF OAKLAND	1,106	0.003412%	(2,663)
78311	CITY OF AVOCA	8,708	0.026862%	(20,967)
78313	CITY OF CARTER LAKE	52,760	0.162749%	(127,032)
79201	POWESHIEK COUNTY	49,643	0.153133%	(119,527)
79304	CITY OF MONTEZUMA	18	0.000054%	(42)
80201	RINGGOLD COUNTY	21,890	0.067524%	(52,705)
80203	RINGGOLD COUNTY HOSPITAL	23,257	0.071742%	(55,997)
81201	SAC COUNTY	48,536	0.149718%	(116,861)
81303	CITY OF SCHALLER	2,164	0.006676%	(5,211)
81305	CITY OF LAKE VIEW	16,716	0.051564%	(40,248)
81320	SAC CITY POLICE DEPT	21,094	0.065068%	(50,788)
82201	SCOTT COUNTY	504,749	1.556996%	(1,215,296)
82303	CITY OF ELDRIDGE	41,549	0.128164%	(100,037)
82304	CITY OF WALCOTT	17,825	0.054985%	(42,918)
82305	CITY OF BUFFALO	20,851	0.064319%	(50,204)
82309	CITY OF PRINCETON	5,580	0.017212%	(13,434)
82311	CITY OF LE CLAIRE	39,470	0.121753%	(95,033)
82312	CITY OF LONG GROVE	1,641	0.005061%	(3,950)
82316	CITY OF BLUE GRASS	11,769	0.036305%	(28,337)
82324	CITY OF MCCAUSLAND	671	0.002071%	(1,616)
83201	SHELBY COUNTY	26,178	0.080751%	(63,029)
83301	CITY OF HARLAN	48,094	0.148357%	(115,798)
84201	SIOUX COUNTY	75,104	0.231672%	(180,829)
84301	CITY OF HAWARDEN	22,396	0.069085%	(53,923)
84303	CITY OF ROCK VALLEY	25,973	0.080118%	(62,535)
84304	CITY OF SIOUX CENTER	40,097	0.123686%	(96,542)
84320	ORANGE CITY AREA HEALTH SYSTEM	16,778	0.051755%	(40,397)
84326	ORANGE CITY POLICE DEPARTMENT	38,517	0.118815%	(92,739)
85101	DEPT OF TRANS PROTECTION OCCUPATION	721,963	2.227032%	(1,738,284)
85201	STORY COUNTY	195,651	0.603523%	(471,073)
85204	STORY CO MEDICAL CENTER	34,429	0.106204%	(82,896)

DEFERRED INFLOWS OF RESOURCES							
(Excluding Employer Specific Amounts) *							
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Total Deferred Outflows of Resources (Excluding Employer Specific Amounts) *	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments				
			Differences Between Expected and Actual Experience		Changes of Assumptions	Total Deferred Inflows of Resources	Total Proportionate Share of Plan Pension Expense
279,562	(724,194)	-	(23,887)	(260,640)	(570)	(285,097)	24,283
334,170	(865,654)	-	(28,553)	(311,552)	(682)	(340,787)	29,026
121,025	(313,510)	-	(10,341)	(112,833)	(247)	(123,421)	10,512
614,512	(1,591,869)	-	(52,507)	(572,919)	(1,254)	(626,680)	53,377
349,765	(906,052)	-	(29,886)	(326,091)	(714)	(356,691)	30,381
665,902	(1,724,991)	-	(56,898)	(620,830)	(1,358)	(679,086)	57,840
24,461	(63,366)	-	(2,090)	(22,806)	(50)	(24,946)	2,125
1,476,699	(3,825,327)	-	(126,177)	(1,376,748)	(3,012)	(1,505,937)	128,267
9,787	(25,353)	-	(836)	(9,125)	(20)	(9,981)	850
2,807	(7,273)	-	(240)	(2,617)	(6)	(2,863)	244
22,104	(57,260)	-	(1,889)	(20,608)	(45)	(22,542)	1,920
133,924	(346,924)	-	(11,443)	(124,859)	(273)	(136,575)	11,633
126,011	(326,426)	-	(10,767)	(117,482)	(257)	(128,506)	10,945
45	(116)	-	(4)	(42)	-	(46)	4
55,564	(143,938)	-	(4,748)	(51,804)	(113)	(56,665)	4,826
59,035	(152,928)	-	(5,044)	(55,039)	(120)	(60,203)	5,128
123,201	(319,146)	-	(10,527)	(114,862)	(251)	(125,640)	10,701
5,493	(14,230)	-	(469)	(5,121)	(11)	(5,601)	477
42,431	(109,917)	-	(3,626)	(39,559)	(87)	(43,272)	3,686
53,543	(138,702)	-	(4,575)	(49,919)	(109)	(54,603)	4,651
1,281,226	(3,318,962)	-	(109,474)	(1,194,505)	(2,614)	(1,306,593)	111,288
105,464	(273,201)	-	(9,011)	(98,326)	(215)	(107,552)	9,161
45,246	(117,208)	-	(3,866)	(42,183)	(92)	(46,141)	3,930
52,927	(137,106)	-	(4,522)	(49,345)	(108)	(53,975)	4,597
14,163	(36,689)	-	(1,210)	(13,204)	(29)	(14,443)	1,230
100,189	(259,535)	-	(8,561)	(93,407)	(204)	(102,172)	8,702
4,165	(10,788)	-	(356)	(3,883)	(8)	(4,247)	362
29,875	(77,389)	-	(2,553)	(27,853)	(61)	(30,467)	2,595
1,704	(4,414)	-	(146)	(1,589)	(3)	(1,738)	148
66,449	(172,133)	-	(5,678)	(61,951)	(136)	(67,765)	5,772
122,080	(316,244)	-	(10,431)	(113,817)	(249)	(124,497)	10,604
190,639	(493,843)	-	(16,289)	(177,736)	(389)	(194,414)	16,559
56,849	(147,264)	-	(4,857)	(53,001)	(116)	(57,974)	4,938
65,928	(170,783)	-	(5,633)	(61,465)	(134)	(67,232)	5,727
101,779	(263,654)	-	(8,697)	(94,890)	(208)	(103,795)	8,841
42,588	(110,323)	-	(3,639)	(39,706)	(87)	(43,432)	3,699
97,770	(253,270)	-	(8,354)	(91,153)	(199)	(99,706)	8,492
1,832,590	(4,747,239)	-	(156,584)	(1,708,548)	(3,738)	(1,868,870)	159,179
496,629	(1,286,497)	-	(42,435)	(463,014)	(1,013)	(506,462)	43,137
87,393	(226,389)	-	(7,467)	(81,478)	(178)	(89,123)	7,591

Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Protection Occupation Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)/ (Asset)
85301	CITY OF HUXLEY	24,059	0.074216%	(57,928)
85305	CITY OF STORY CITY	368	0.001136%	(887)
85318	CITY OF NEVADA	52,027	0.160487%	(125,267)
85322	CITY OF ROLAND	1,945	0.006001%	(4,684)
85327	MARY GREELEY MEDICAL CENTER	132,381	0.408355%	(318,737)
85330	STORY CITY POLICE DEPT	28,468	0.087814%	(68,542)
86201	TAMA COUNTY	38,702	0.119382%	(93,183)
86302	CITY OF GLADBROOK	83	0.000257%	(201)
86303	CITY OF TRAER	6,664	0.020555%	(16,044)
86306	CITY OF DYSART	18,137	0.055946%	(43,668)
86308	CITY OF TOLEDO	24,717	0.076245%	(59,512)
86322	TAMA POLICE DEPARTMENT	33,349	0.102872%	(80,295)
87201	TAYLOR COUNTY	24,477	0.075503%	(58,933)
87301	CITY OF BEDFORD	2,917	0.008997%	(7,022)
87306	CITY OF CLEARFIELD	20	0.000063%	(49)
87310	CITY OF LENOX	12,312	0.037978%	(29,643)
88201	UNION COUNTY	20,410	0.062959%	(49,142)
88204	GREATER REGIONAL MEDICAL CENTER	59,434	0.183334%	(143,100)
88301	CITY OF CRESTON	3,744	0.011549%	(9,014)
88306	CITY OF AFTON	4,678	0.014431%	(11,264)
89201	VAN BUREN COUNTY	26,848	0.082818%	(64,643)
89204	VAN BUREN COUNTY HOSPITAL	36,948	0.113975%	(88,962)
89301	CITY OF FARMINGTON	106	0.000327%	(255)
90201	WAPELLO COUNTY	62,458	0.192663%	(150,381)
90304	CITY OF ELDON	3,348	0.010328%	(8,061)
90309	CITY OF BLAKESBURG	1,936	0.005973%	(4,662)
91301	CITY OF INDIANOLA	75,055	0.231520%	(180,711)
91303	CITY OF CARLISLE	43,799	0.135106%	(105,456)
91307	CITY OF NORWALK	122,217	0.377003%	(294,266)
92201	WASHINGTON COUNTY	66,516	0.205181%	(160,152)
92301	CITY OF WASHINGTON	84,770	0.261491%	(204,104)
93201	WAYNE COUNTY	35,608	0.109839%	(85,733)
93204	WAYNE COUNTY HOSPITAL	53,579	0.165275%	(129,004)
93301	CITY OF CORYDON	6,899	0.021282%	(16,611)
93302	CITY OF SEYMOUR	3,571	0.011017%	(8,599)
94201	WEBSTER COUNTY	83,644	0.258017%	(201,392)
94305	CITY OF GOWRIE	6,012	0.018546%	(14,476)
94307	CITY OF DAYTON	2,924	0.009021%	(7,041)
94314	CITY OF OTHO	2,372	0.007318%	(5,712)
94318	CITY OF DUNCOMBE	1,539	0.004748%	(3,706)

DEFERRED INFLOWS OF RESOURCES							
(Excluding Employer Specific Amounts) *							
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Total Deferred Outflows of Resources (Excluding Employer Specific Amounts) *	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments				
			Differences Between Expected and Actual Experience		Changes of Assumptions	Total Deferred Inflows of Resources	Total Proportionate Share of Plan Pension Expense
61,071	(158,202)	-	(5,218)	(56,937)	(125)	(62,280)	5,305
935	(2,422)	-	(80)	(872)	(2)	(954)	81
132,062	(342,102)	-	(11,284)	(123,124)	(269)	(134,677)	11,471
4,938	(12,792)	-	(422)	(4,604)	(10)	(5,036)	429
336,029	(870,468)	-	(28,712)	(313,284)	(685)	(342,681)	29,188
72,261	(187,189)	-	(6,174)	(67,370)	(147)	(73,691)	6,277
98,238	(254,481)	-	(8,394)	(91,588)	(200)	(100,182)	8,533
212	(549)	-	(18)	(198)	-	(216)	18
16,914	(43,816)	-	(1,445)	(15,770)	(35)	(17,250)	1,469
46,037	(119,257)	-	(3,934)	(42,921)	(94)	(46,949)	3,999
62,740	(162,526)	-	(5,361)	(58,494)	(128)	(63,983)	5,450
84,651	(219,286)	-	(7,233)	(78,922)	(173)	(86,328)	7,353
62,130	(160,945)	-	(5,309)	(57,925)	(127)	(63,361)	5,397
7,403	(19,178)	-	(633)	(6,902)	(15)	(7,550)	643
51	(133)	-	(4)	(48)	-	(52)	4
31,251	(80,955)	-	(2,670)	(29,136)	(64)	(31,870)	2,715
51,808	(134,206)	-	(4,427)	(48,301)	(106)	(52,834)	4,500
150,863	(390,803)	-	(12,890)	(140,651)	(308)	(153,849)	13,104
9,503	(24,618)	-	(812)	(8,860)	(19)	(9,691)	825
11,875	(30,763)	-	(1,015)	(11,072)	(24)	(12,111)	1,031
68,150	(176,538)	-	(5,823)	(63,537)	(139)	(69,499)	5,919
93,788	(242,954)	-	(8,014)	(87,440)	(191)	(95,645)	8,146
269	(697)	-	(23)	(251)	(1)	(275)	23
158,539	(410,688)	-	(13,546)	(147,808)	(323)	(161,677)	13,771
8,498	(22,015)	-	(726)	(7,923)	(17)	(8,666)	738
4,915	(12,732)	-	(420)	(4,582)	(10)	(5,012)	427
190,514	(493,519)	-	(16,278)	(177,619)	(389)	(194,286)	16,548
111,177	(287,998)	-	(9,499)	(103,652)	(227)	(113,378)	9,657
310,230	(803,637)	-	(26,508)	(289,232)	(633)	(316,373)	26,947
168,840	(437,372)	-	(14,427)	(157,412)	(344)	(172,183)	14,665
215,176	(557,405)	-	(18,386)	(200,612)	(439)	(219,437)	18,690
90,384	(234,137)	-	(7,723)	(84,267)	(184)	(92,174)	7,851
136,002	(352,308)	-	(11,621)	(126,797)	(277)	(138,695)	11,813
17,512	(45,365)	-	(1,496)	(16,327)	(36)	(17,859)	1,521
9,065	(23,484)	-	(775)	(8,452)	(18)	(9,245)	787
212,318	(550,000)	-	(18,142)	(197,947)	(433)	(216,522)	18,442
15,261	(39,534)	-	(1,304)	(14,228)	(31)	(15,563)	1,326
7,423	(19,229)	-	(634)	(6,921)	(15)	(7,570)	645
6,022	(15,599)	-	(515)	(5,614)	(12)	(6,141)	523
3,907	(10,121)	-	(334)	(3,643)	(8)	(3,985)	339

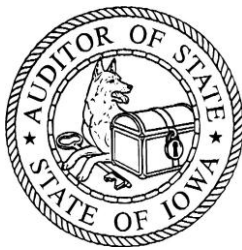
Iowa Public Employees' Retirement System
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -
Protection Occupation Membership Group
As of and for the year ended June 30, 2014

Employer ID #	Employer Name	2014 Employer Contributions	Employer Proportionate Share	Net Pension Liability (NPL)/ (Asset)
95201	WINNEBAGO COUNTY	13,226	0.040798%	(31,845)
95301	CITY OF FOREST CITY	62,240	0.191990%	(149,856)
95311	CITY OF LAKE MILLS	26,468	0.081646%	(63,728)
95317	BUFFALO CENTER POLICE DEPT	4,758	0.014676%	(11,455)
96201	WINNESHIEK COUNTY	40,490	0.124900%	(97,489)
96205	WINNESHIEK MEDICAL CENTER	56,315	0.173716%	(135,592)
96308	CITY OF CALMAR	9,069	0.027975%	(21,836)
97201	WOODBURY COUNTY	375,687	1.158878%	(904,549)
97302	CITY OF CORRECTIONVILLE	4,421	0.013638%	(10,645)
97309	CITY OF SLOAN	3,940	0.012152%	(9,485)
97321	SERGEANT BLUFF POLICE DEPT	44,504	0.137283%	(107,154)
97327	MOVILLE POLICE DEPT	7,334	0.022624%	(17,659)
98201	WORTH COUNTY	47,481	0.146463%	(114,320)
98302	CITY OF MANLY	8,256	0.025467%	(19,878)
99201	WRIGHT COUNTY	54,317	0.167551%	(130,780)
99301	CITY OF CLARION	38,292	0.118119%	(92,196)
99302	CITY OF EAGLE GROVE	44,908	0.138527%	(108,125)
99304	CITY OF BELMOND	19,814	0.061121%	(47,707)
99307	CITY OF DOWS	1,314	0.004053%	(3,163)
99311	IOWA SPECIALTY HOSPITAL-CLARION	7,985	0.024633%	(19,227)
99312	IOWA SPECIALTY HOSPITAL-BELMOND	21,538	0.066437%	(51,857)
Total for all entities		\$ 32,418,145	100.000000%	\$ (78,053,895)

* - Employer specific amounts excluded from this Schedule are the changes in proportion and differences between employer contributions and the proportionate share of contributions, as well as related amortization as defined in paragraphs 54-55 of GASB Statement No. 68, Accounting and Financial Reporting for Pensions.

DEFERRED INFLOWS OF RESOURCES							
(Excluding Employer Specific Amounts) *							
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Total Deferred Outflows of Resources (Excluding Employer Specific Amounts) *	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments				
			Differences Between Expected and Actual Experience		Changes of Assumptions	Total Deferred Inflows of Resources	Total Proportionate Share of Plan Pension Expense
33,572	(86,967)	-	(2,869)	(31,300)	(68)	(34,237)	2,916
157,985	(409,254)	-	(13,499)	(147,292)	(322)	(161,113)	13,723
67,185	(174,041)	-	(5,741)	(62,638)	(137)	(68,516)	5,836
12,077	(31,284)	-	(1,032)	(11,259)	(25)	(12,316)	1,049
102,778	(266,242)	-	(8,782)	(95,821)	(210)	(104,813)	8,927
142,948	(370,300)	-	(12,214)	(133,272)	(292)	(145,778)	12,416
23,020	(59,633)	-	(1,967)	(21,462)	(47)	(23,476)	2,000
953,621	(2,470,316)	-	(81,482)	(889,075)	(1,945)	(972,502)	82,832
11,222	(29,071)	-	(959)	(10,463)	(23)	(11,445)	975
10,000	(25,904)	-	(854)	(9,323)	(20)	(10,197)	869
112,968	(292,638)	-	(9,653)	(105,321)	(230)	(115,204)	9,812
18,617	(48,225)	-	(1,591)	(17,356)	(38)	(18,985)	1,617
120,522	(312,207)	-	(10,298)	(112,364)	(246)	(122,908)	10,469
20,957	(54,287)	-	(1,791)	(19,538)	(43)	(21,372)	1,820
137,875	(357,160)	-	(11,781)	(128,543)	(281)	(140,605)	11,976
97,198	(251,788)	-	(8,305)	(90,619)	(198)	(99,122)	8,443
113,991	(295,290)	-	(9,740)	(106,276)	(233)	(116,249)	9,901
50,295	(130,288)	-	(4,297)	(46,891)	(103)	(51,291)	4,369
3,335	(8,639)	-	(285)	(3,109)	(7)	(3,401)	290
20,270	(52,508)	-	(1,732)	(18,898)	(41)	(20,671)	1,761
54,670	(141,621)	-	(4,671)	(50,970)	(112)	(55,753)	4,749
82,288,320	(213,164,453)	-	(7,031,130)	(76,718,586)	(167,868)	(83,917,584)	7,147,590

Iowa Public Employees' Retirement System



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

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Independent Auditor's Report on Internal Control
over Financial Reporting and on Compliance and Other Matters
Based on an Audit Performed in Accordance with
Government Auditing Standards

To the Members of the
Iowa Public Employees' Retirement System Investment Board:

We have audited in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the columns titled 2014 Employer Contributions and Employer Proportionate Share and the total for all entities of the columns titled Net Pension Liability or Net Pension Liability/(Asset), Total Deferred Outflows of Resources, Total Deferred Inflows of Resources and Total Proportionate Share of Plan Pension Expense (specified column totals) included in the accompanying Schedules of Employer Allocations and Collective Pension Amounts by Employer (Schedules) of the Iowa Public Employees' Retirement System (IPERS) for the regular, sheriffs and deputies and protection occupation membership groups as of and for the year ended June 30, 2014, and have issued our report thereon dated June 11, 2015.

Internal Control Over Financial Reporting

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility a material misstatement of IPERS' Schedules will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control which is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control we consider to be material weaknesses. However, material weaknesses may exist which have not been identified.


Compliance and Other Matters


As part of obtaining reasonable assurance about whether IPERS' Schedules are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and other matters, noncompliance with which could have a direct and material effect on the determination of Schedule amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of IPERS' internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the IPERS' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of IPERS during the course of our audit. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.


MARY MOSIMAN, CPA
Auditor of State


WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

June 11, 2015

Iowa Public Employees' Retirement System

Schedule of Findings

Year ended June 30, 2014

Findings Related to the Schedules:

INTERNAL CONTROL DEFICIENCIES:

No material weaknesses in internal control over financial reporting were noted.

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

Iowa Public Employees' Retirement System

Staff

This audit was performed by:

Pamela J. Bormann, CPA, Manager
Lesley R. Geary, CPA, Senior Auditor II
Benjamin P. James, CPA, Staff Auditor
Trent M. Mussman, Staff Auditor

A handwritten signature in black ink, reading "Andrew E. Nielsen". The signature is fluid and cursive, with the first name "Andrew" and last name "Nielsen" clearly legible.

Andrew E. Nielsen, CPA
Deputy Auditor of State